

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER  
EXPENDITURE CLASSIFICATION HANDBOOK

See <http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

**INSTRUCTIONS**

**I. INTRODUCTION**

The Office of the Comptroller (CTR) is required to establish a schedule of object classes (subsidiary) and object codes pursuant to [M.G.L. c. 29, § 27](#) to be used in all accounting for expenditures under the Massachusetts Management Accounting and Reporting System (MMARS). **This schedule is effective for FY2007 and forward.** The object classes and object codes contained in this Expenditure Classification Handbook indicate the types of goods and services for which Commonwealth funds are expended.

TYPE OF EXPENDITURE	OBJECT CLASS/CODE
EMPLOYEE COMPENSATION and RELATED EXPENSES	AA, BB, CC, DD
DEPARTMENT ADMINISTRATIVE EXPENSES & OPERATIONAL SERVICES	EE, JJ
CONSULTANT SERVICE CONTRACTS	HH, NN1-14, U05
PURCHASED CLIENT HUMAN & SOCIAL SERVICES and NON-HUMAN SERVICES PROGRAMS	MM
EQUIPMENT PURCHASE, TELP, LEASE, RENTAL, MAINTENANCE and REPAIR	KK, LL, N62, N63, U08, U09
FACILITY SUPPLIES: ENERGY COSTS AND SPACE RENTAL EXPENSES	FF, GG, N52
HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE, AND REPAIR COSTS	NN
GRANTS and SUBSIDIES	PP
ENTITLEMENT PROGRAMS	RR
DEBT SERVICE	SS
LOANS and SPECIAL PAYMENTS	TT
INFORMATION TECHNOLOGY (IT) EXPENSES	UU

This Handbook includes the object code descriptions and instructions regarding the encumbering and expenditure of all funds. The object code descriptions are brief explanations of the goods and/or services for which funds are encumbered and expended. The object codes in this Handbook are used for all expenditures of the Commonwealth, regardless of whether the payment is to employees, contractors, individuals, recipients, beneficiaries, political sub-divisions or another department.

CTR has provided accurate primary legal authority, oversight department, agreement types, encumbrance/payment request documents and tax reporting requirements for each object code. **However, departments are responsible for full compliance with all applicable state and federal statutes, rules, regulations and requirements governing the expenditure of funds, regardless of whether or not specifically cited in this Handbook. Departments are advised to seek additional assistance from their legal and fiscal staffs.**

**COMPTROLLER'S KNOWLEDGE CENTER**

The Comptroller's Knowledge Center can be found at <http://knowledgecenter.osc.state.ma.us/KC/Home.asp>. This intranet web-based portal is intended to provide user support information, MMARS resources, and services for end-users. The CTR Knowledge Center is your "one-stop" information center for policies, procedures, MMARS support, e Learning, job aids, forms, and any other resources you need to conduct your departmental day-to-day business.

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## STATE FINANCE LAW REMINDER

State Finance Law requires that funding be in place before goods, services or other obligations can be requested or accepted from contractors, vendors, or employees. Specifically, under [M.G.L. c. 29, § 26](#); [M.G.L. c. 29, § 27](#); and [M.G.L. c. 29, § 29](#). Departments may not incur a liability for the Commonwealth in excess of their appropriation or allotments and the Comptroller may not permit the disbursement (payment) or incurring of an obligation (encumbrance) by departments without a sufficient appropriation and allotment.

This means that a department cannot authorize performance to begin on a contract or amendment (including ISAs), or request or accept services (including regular or contract employee services), or goods, or other obligations in excess of approved appropriations and allotments or other legally available funds. Evidence of sufficient funding (appropriation and allotment) for most contracts is an approved encumbrance in MMARS fully supporting the contract maximum obligation (if applicable) or anticipated expenditures. State Finance Law requires that annual appropriations may be expended only for expenses for the same fiscal year. (See [M.G.L. c.29, § 12](#)). This means goods and/or services to be paid from current fiscal year appropriations must be received and accepted within that same fiscal year (July 1-June 30)/(see [M.G.L. c. 4, § 7](#)).

See CTR Policy Chapters under Procurement and Contracts, including “[State Finance Law and General Contract Requirements](#)” on the [CTR Knowledge Center](#) under “Contracts” Policy.

## INTERIM BUDGETS

CTR and ANF will submit an Interim Budget request in the event that the General Appropriations Act (GAA) is not passed by the Legislature and signed by the Governor by July 1<sup>st</sup>. An Interim Budget provides funding for the continuation of essential services across the Commonwealth. While no new programs or projects are supported as part of the Interim Budget, all routine business to carry out department missions is included (i.e., payrolls, client benefits, leases, goods and/or services). See [Administrative Bulletin ANF-9](#).

Once departments are notified that the Interim Budget is signed, departments should proceed with routine business, including paying bills in 30 days. Departments are allowed to incur obligations and expend funds only from accounts that are in both the House and Senate Budgets. If there is a question about whether an account will be funded, the CFO should confer with ANF.

**In addition to ensuring the availability of sufficient funding to support an expenditure, departments are responsible for determining the appropriate object code classification and requirements for any planned expenditure PRIOR to incurring an obligation. Departments unable to identify a particular expenditure by object class and object code, or having questions not addressed in these instructions, should contact CTR’s Accounts Payable Bureau (APB) or Legal Unit, for guidance.**

The instruction section for each object code supports the use of the accounting system (MMARS) to monitor compliance with the rules and regulations. The instructions in this Handbook are the general rules for all departments.

## FRINGE AND INDIRECT COSTS

[Administration and Finance Bulletin No. 5](#), Recovery of Fringe Benefits and Indirect Costs, requires departments to budget fringe benefit and indirect costs on all Federal grants and non-budgeted special revenue and trust accounts. Because fringe benefits and indirect costs are not required to be encumbered and the charges will process regardless of the Expenditure Ceiling; in order to avoid negative balances at year-end or upon termination of funding, departments must ensure that fringe benefits and indirect costs are adequately budgeted for assessable expenditures posted to an open Accounting Period including the Accounts Payable Period. Department heads are responsible for budgeting for these costs from the applicable funds.

Federally funded Interdepartmental Service Agreements (ISAs) must negotiate indirect costs as part of the ISA budget. Expenditures in a child account may trigger indirect costs. Both the parent and child department are responsible for

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negotiating the type of expenditures authorized under an ISA and determining if the types of expenditures will trigger the assessment of indirect costs. These costs must be included as part of the ISA and funded as part of the ISA budget. Departments requiring information regarding whether an expenditure will trigger an indirect cost assessment may contact the Revenue Bureau at CTR.

## II. OBJECT CLASS/OBJECT CODE DESCRIPTIONS

This Handbook provides brief descriptions of the object codes in each object class (subsidiary). In addition, CTR has identified additional helpful information and requirements that may apply to each object code. This information includes primary legal authority, oversight department(s), agreement type, pre-encumbrance/encumbrance/payment request documents or methods, incidental purchase availability and tax reporting requirements, as follows:

- ❖ **PRIMARY LEGAL AUTHORITY** - The laws and regulations cited in this category are general guidance for each object code. Departments are responsible for ensuring legal compliance for all expenditures even though the citations may not be listed. Because departments are so diverse, a department may have a specific law or regulation that does not appear in this Handbook. In such cases, departments should consult with their legal staff. [Hyperlinks](#) to most legal authorities are found in Section III, below. **In addition to any legal authority cited here, all state departments in any branch of government are required to comply with state finance law which includes M.G.L. c. 29 and M.G.L. c. 7A, and regulations, policies and procedures issued by CTR related to state finance law compliance.**
- ❖ **OVERSIGHT DEPARTMENT** - A department that has the primary responsibility for overseeing the implementation of the rules and regulations for each object code is listed here. An attempt has been made to identify the correct department and, when there is more than one department, these appear in order of degree of oversight. If a department has a payroll or pending (PEND) approval, it will be listed as an oversight department. CTR is listed as the oversight department based upon the Comptroller's authority to prescribe accounting rules and instructions for all state departments and the appropriate use of the state accounting system pursuant to: [M.G.L. c. 7A, § 7](#), [M.G.L. c. 7A, § 8](#), [M.G.L. c. 7A, § 9](#) and [M.G.L. c. 29, § 31](#).
- ❖ **AGREEMENT TYPE** - Many of the object codes require that obligations made by any state department be supported by a written document. Some object codes require specific types of documents or contracts specified by the oversight department. The most common contract forms the [Commonwealth Terms and Conditions](#) (T&C), the [Commonwealth Terms and Conditions for Human and Social Services](#) (T&C HSS) and the [Standard Contract Form and Instructions](#) (SCF), have been jointly issued by Executive Office of Administration and Finance (ANF), the Operational Services Division (OSD) and CTR. The T&C/SCF are the default forms to be used whenever law, regulation or policy does not specify another contract form. The T&C or T&C HSS are executed only once by a contractor and filed with CTR. Evidence of an executed T&C or T&C HSS will appear on the MMARS Vendor/Customer File (under "Business Type"). The T&C or T&C HSS is incorporated, by reference, into each Standard Contract Form.
  - Executive (Level III) and Non-Executive (Level II) state departments are required to use these standard forms. Exempt (Level I) state departments that take advantage of MMARS document processing delegation are also required to use these standard forms. Exempt state departments not participating in MMARS document delegation are encouraged to use the standard forms, but may use an alternative format provided the contract contains the minimum necessary contract information to enable CTR or other oversight entity to process the contract in (MMARS), and the contract meets state finance law requirements identified by CTR.
  - CTR and OSD support the Office of the Attorney General's (AGO) recommendation against the execution of any vendor or contract boilerplate, or the acceptance of vendor invoices or purchase orders with contractual terms. Many of these forms contain terms which contradict standard Commonwealth boilerplate terms, provide a benefit to the vendor to the detriment of the Commonwealth, restrict the AGO's ability to successfully defend or litigate on behalf of the Commonwealth or severely limit contract recoveries for breach of contract. Departments that sign vendor contracts or accept terms that are contrary or in conflict with the T&C or T&C HSS assume any risks, costs or liabilities associated with this decision and the AGO may choose

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not to represent the department in any resulting litigation. See [State Finance Law and General Contract Requirements](#).

- ❖ **PRE-ENCUMBRANCE/ENCUMBRANCE/PAYMENT REQUEST** - Guidance has been provided regarding object codes and the type of MMARS document to be used for obligating funds and making payments. CTR will determine alternative procedures if circumstances warrant and alternatives are available. The encumbrance policy for MMARS GAE encumbrance documents differs depending upon whether or not the object code is governed by M.G.L. Chapter 7, Section 22. If an object code is governed by M.G.L. c. 7, § 22, it is regulated by the OSD Incidental Purchasing rules. See section in [Incidental Purchases](#) below.
- ❖ **TAX-FORMS** – CTR is the Tax Clearinghouse for all tax reporting forms using the Commonwealth's Federal Tax Identification Number (TIN). CTR is responsible for issuing W-2s for payroll payments paid through the Commonwealth's Central Payroll Systems (*HR/CMS or e\*mpac - UMASS Payroll System*).  
  
CTR is also responsible for issuing 1099 Forms for certain expenditures identified by the Internal Revenue Service (IRS) and paid on MMARS using specific object code(s). Every object code requiring tax reporting has been identified. If a state department makes a payment from a delegated payment system or any mechanism, other than utilizing a specific vendor code on MMARS, the department is responsible for issuing the 1099 Form directly to the recipient(s). In these cases, the Commonwealth TIN may not be used and the department should submit 1099s direct to the IRS and DOR in accordance with directions from CTR. **NOTE:** In order for a 1099 Form to be issued, two criteria must be satisfied: 1.) The payment must be for a reportable expense; and 2.) The payment must be made to a reportable payee.
- ❖ **ELECTRONIC FUND TRANSFERS (EFT)** - The use of Electronic Funds Transfer (EFT) is the expected payment method for all vendors. This provides cost savings to both the Commonwealth and the vendors for banking fees. Remittance information from VendorWeb is the communications tool. The EFT Authorization Form is available for registration at <https://massfinance.state.ma.us/vendorweb/eftregisterfrm.asp>. All remittance advice information that appears with a check is also sent with the EFT. Many banks provide a hard copy of the "electronic remittance advice", if requested by the vendor. State departments may want to recommend that a vendor inquire as to the availability of this information from the bank. As an alternative, payment information is available on VendorWeb <http://massfinance.state.ma.us/>. The information provided from MMARS references payments by Vendor Invoice Number (formerly Payment Reference Number), Related Data and Text and appears in that order on the remittance advice. The Vendor Invoice Number is the primary communication field on the remittance advice (both electronic and paper). In MMARS, this number has been expanded to 30 characters and must be unique for each payment made to a vendor/customer. As part of a department's opening activities, it is encouraged that a department review its procedures for establishing Vendor Invoice numbers. Where possible, vendors should be consulted prior to a change in the basic data or format of the vendor invoice number.

### III. OTHER KEY INFORMATION RELATED TO DEPARTMENT EXPENDITURES

#### DEPARTMENT HEAD SIGNATURE AUTHORIZATION AND MMARS SECURITY

MMARS security will be based on roles that users will perform in the system. Three levels have been created, *user level*, *administrator level*, and *administrator authorized signatory*. Only those with an administrator level role will be able to process documents to FINAL ("DONE") status. Anyone who logs on with MMARS security agrees that they will be responsible for all actions under their UAID and agrees to comply with CTR's policies and procedures and other applicable law and regulation. Security Officers should have finalized the roles for all users in the department. Department heads must certify this new security before security is turned on.

CTR has aligned Electronic Security with Department Head Signature Authorization (DHSA) in order to take advantage of electronic signatures for MMARS processing. See [MMARS Security Policy](#). Every MMARS action must be confirmed/authorized by the department head or an authorized signatory. See [Department Head Signature Authorization and Electronic Signature for MMARS Documents](#). Department head authorization can be accomplished in one of two ways:

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- **Administrator Security with DHS A.** If the employee (Administrator - system processor) who submits a document to “FINAL” status is a department head authorized signatory, the data in the MMARS system will be sufficient documentation. What appears in MMARS will be the record copy of the document.
  - ***Recording Doc Id on all supporting documentation.*** Since there is no paper copy required for the MMARS document the department will be required to include the MMARS document Identification number (Doc ID) on all supporting documentation to “match” the supporting documentation with the electronic record of the MMARS document which will reside on MMARS. Recording the doc id on all supporting documentation can be accomplished by entry of the MMARS doc id on the first page of the supporting documentation. The doc id can also be entered on a MMARS [Document Records Management/Signature Authorization Form](#), which will act as the cover sheet to the supporting documentation for records management purposes.
- **Administrator Security without DHS A.** If the employee (Administrator - system processor) who will be submitting a document to “FINAL” status is not a department head authorized signatory, the Administrator must obtain a live (“wet”) signature from an authorized signatory approving the document ***PRIOR*** to submitting the document to “FINAL” status in MMARS.
  - ***Review of document and supporting documentation.*** Since a department head is required to authorize the official record of a MMARS document, which is what **actually appears in the MMARS system**, departments must ensure that whoever authorizes the document has reviewed the document and related supporting documentation prior to authorization.
  - ***Written authorization.*** The written authorization may appear on a screen-print of the document as entered and validated, but prior to “FINAL” submission, or on a [MMARS Document Records Management/Signature Authorization Form](#) prescribed by CTR, to capture the prior authorization for documents.
  - ***Filing of authorization with supporting documentation.*** Authorization documentation must be kept on file at the department along with the record copy of other supporting documentation related to the MMARS document. See [Records Management](#) below.

## **ELECTRONIC SIGNATURE**

Electronic signatures are limited to MMARS documents and may **NOT** be used for underlying supporting documentation (such as contract documents). This restriction does not apply to Requests For Responses (RFRs) or Responses, which are maintained electronically on Comm-PASS, provided the related contract documents and attachments have “wet” signatures. Although state law authorizes electronic signatures, the Commonwealth is in the process of developing standards for using electronic signatures, which will be issued by the Supervisor of Public Records and the Records Conservation Board in cooperation with the Information Technology Division (ITD) and guidance from CTR. See [Department Head Signature Authorization and Electronic Signature for MMARS Documents](#).

What appears in the MMARS system will be considered the “official record” or “record copy” of fiscal activities and will supersede paper or other formats of the same information. Departments must remember that MMARS is an accounting system used to record and report on fiscal activities. Therefore, it is imperative that everything entered into MMARS is verified as accurate and complete, since departments will be audited based upon what appears in MMARS, not paper backups of MMARS documents.

When a department electronically submits a document to “FINAL” status in MMARS, the department head is certifying to the Comptroller that the individual, on behalf of the department head, understands that their UAID (universal access identification) is being recorded for any entries made in the MMARS system **and that** that individual certifies under the pains and penalties of perjury that:

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- it is their intent to attach an electronic signature approval and date to the MMARS document, **and that**
- they are either an authorized signatory of the department head who is authorized to approve the MMARS document as part of the Department Internal Control Plan, **OR**
- that the document they are processing and any supporting documentation have been approved by an authorized signatory of the department head, secretariat and any other required prior approval (including secretariat signoff if required) and a copy of these approvals are available at the department referencing the MMARS document number, **and that**
- any expenditure or other obligation is supported by sufficient available legislatively authorized funds and is in accordance with the department's enabling legislation and funding authority; **and that**
- the MMARS document and any underlying supporting documentation are accurate and complete and comply with all applicable general and special laws, regulations and policies including public record intention and disposal requirements.

The fact that the MMARS system "allows" a document to be processed to "FINAL" status does not mean that the document is automatically legal, in compliance with legislative or funding authority, or properly authorized by a department head.

Therefore, staff must understand that merely finding a systemic way to process a document to "FINAL" status is insufficient, and that they will be held responsible and accountable for all activity under their UAID. Individuals unsure of proper processing or required approvals have an obligation to obtain guidance and approvals from their Chief Fiscal Officer (CFO) prior to processing a document to "FINAL" status.

Individuals who are granted electronic security access to submit MMARS documents to "FINAL" status are capable of incurring legal obligations and making expenditures of department funds that will be binding upon the department. Since documents submitted to "FINAL" status will be considered electronically approved by the department head, a department will be responsible for all actions made by any individual provided with electronic approval security and may not later claim that an individual was not authorized to approve an expenditure, obligation, transfer or payment.

#### **DEPARTMENT LIAISONS/KEY APPOINTMENTS**

CTR maintains a database of individuals, formally appointed by a department head, who are responsible for the department's compliance with various aspects of state finance law. CTR uses this database to communicate information and relies on these individuals as the knowledge base of the departments in their areas of expertise. These individuals are *appointments* by the department head with very specific duties. The duties of these individuals have been clarified. Please check the policy found at [http://www.state.ma.us/osc/Accountg/Comptroller\\_forms/DeptKeyPersonUpdate.doc](http://www.state.ma.us/osc/Accountg/Comptroller_forms/DeptKeyPersonUpdate.doc) to review these responsibilities. We recommend that the Security Officer be responsible for managing DHSA approvals prior to giving security access.

The Internal Control Officer is responsible for ensuring that the DHSA, MMARS security, and Key Appointments are up to date, both at the department and at CTR. These responsibilities are vital for maintaining the series of reliances CTR uses to approve the warrant. It is critical that departments notify CTR promptly of any changes so that we can accurately communicate information to your department.

Department Head	Payroll Director
Chief Fiscal Officer (CFO)	Security Officer
Internal Control Officer	GAAP Liaison
MMARS/NewMMARS Liaison	Single Audit Liaison
General Counsel	

Department heads should review the list of personnel who coordinate policy and procedures on their behalf and reappoint individuals to these roles. Please review the current list within your department and forward any changes. For a description of the responsibilities of each individual, go to: [http://www.state.ma.us/osc/Accountg/Comptroller\\_forms/DeptKeyPersonUpdate.doc](http://www.state.ma.us/osc/Accountg/Comptroller_forms/DeptKeyPersonUpdate.doc). Each individual listed requires access to the Internet in order to retrieve and process documents and information posted by CTR.

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## MMARS ENCUMBRANCE AND PAYMENT DOCUMENTS

Under MMARS the term “commodity” applies to *both* goods *and* services. Goods include but are not limited to any articles of trade, items, products, supplies, information technology resources, automated data processing and telecommunication hardware, software and systems. Services include but are no limited to furnishing of time, labor, effort, specialized skills by a contractor including operational, professional, maintenance, consultant, maintenance and repair, non-professional and human and social services.

### MMARS ENCUMBRANCE AND PAYMENT DOCUMENTS

PRE-ENCUMBRANCE DOCUMENTS	ENCUMBRANCE DOCUMENTS	PAYMENT DOCUMENTS
<b>RQS (Standard Requisition)</b> - a pre-encumbrance for the CT, RPO and PC, which can be used to reserve funds prior to encumbering.	<b>CT (Contract)</b> – encumbrance for contracts for services, leases that are less than 6 months and construction.	<b>PRC (Payment Request Document)</b> – the payment request document for the CT, PC and the RPO (manual payment).
	<b>PC (Commodity Purchase Order)</b> – encumbrance for contracts for commodities that are “goods”.	
	<b>RPO (Recurring Payment Order)</b> – encumbrance for recurring payments. The RPO is required for all space leases (Object Code G01), all TELP object codes (L02-L12, N62, N63, U08, U09), and all operating and capital leases longer than 6 months; ready payments; maintenance contracts and other contracts with scheduled payments.	<b>PRM (Payment Request Matching Document)</b> – the payment request document for the RPO which is system (automatically) generated.
<b>GAP (General Accounting Pre-Encumbrance)</b> – a pre-encumbrance to reserve funds prior to encumbering a GAE, with the exception of incidental purchase object codes.	<b>GAE (General Accounting Encumbrance)</b> – encumbrance for obligations including incidental purchases (IP).	<b>GAX (Generate Accounting Expense Expenditure)</b> – the payment request document for non-incidental purchase payments encumbered with a GAE  <b>INP (Incidental Payment Document)</b> – the payment request document for incidental purchase payments encumbered with a GAE.

Departments should refer to this **Handbook** for details on which encumbrances are available for selected object codes. For additional guidance related to MMARS documents see Policy Chapters “**Procurement/Contracts**” and Policy Chapters under “**Accounts Payable**” for payments at Comptroller’s Knowledge Center:  
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp>.

## MMARS DOCUMENT PROCESSING DELEGATION

In an effort to balance efficiency and appropriate levels of oversight control, CTR and OSD extend the offer of MMARS document processing delegation to all departments that demonstrate compliance with state finance law and procurement laws. Delegation means that a department will have more authority and responsibility in processing financial documents and filing contracts. See [Delegation of MMARS Document Processing Authority And Quality Assurance](#). Increased authority includes the ability to:

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- Process encumbrance documents up to a certain dollar limit within the department.
- Make incidental purchases (IP) up to a certain dollar limit without a procurement process or contract.
- Eliminate individual payments up to a certain dollar limit by using the Commonwealth's credit card.

Increased responsibility includes creating and maintaining a management environment that:

- Provides the appropriate level of review and approval of encumbrance documents processed within the departments.
- Provides for the records management of the contract documents, as the department now maintains the record copy of the contract, which is a public document and must be made available upon request.
- Provides a framework to achieve best value for incidental purchases without a structured procurement or contract.
- Trusts and empowers employees to use Commonwealth credit cards for Commonwealth business, thus eliminating multiple processes for incidental documents.

In order to streamline the Commonwealth's procurement process for goods and/or services, and grants, departments have been classified into one of three levels based on their governing statute and Procurement Laws: Level I-Exempt; Level II-Non-Executive, and Level III-Executive. Regardless of a department's procurement level, **all departments** must comply with state finance law and Comptroller policies and regulations. The following is a listing of the Contract Policies that Departments are responsible for, available at:

[http://knowledgecenter.osc.state.ma.us/KC/Policies\\_Procedures/PoliciesProcedures.asp?tid=Policies/Procedures&dType=Policy&sid=Procurement/Contracts](http://knowledgecenter.osc.state.ma.us/KC/Policies_Procedures/PoliciesProcedures.asp?tid=Policies/Procedures&dType=Policy&sid=Procurement/Contracts):

- Acquisition Policy
- Amendments, Suspensions, or Terminations
- Contractor Authorized Signatory Listing
- Contracts – Interdepartmental Chargebacks
- Delegation of MMARS Document Processing Authority and Quality Assurance
- Encumbrance Correction Documents
- Goods and Services
- Individual Contractors: Contract Employees vs. Independent Contractors
- Interdepartmental Service Agreements (ISA)
- Line Types
- Open Order Encumbrance
- OSD Policies and Guidance Regarding Incidental Purchasing (IP)
- Prompt Payment Discounts
- Retainage
- State Finance Law and General Requirements
- State Grants and Federal Sub Grants

### **INCIDENTAL PURCHASES (IP)**

Incidental purchases are authorized under object codes governed by M.G.L. Chapter 7, Section 22. Incidental purchases are one-time, unanticipated, non-recurring purchases of goods or services that are not available from a Statewide Contract. Executive (Level III) and any other department that follows 801 CMR 21.00 for its internal procurement policy must comply with the incidental purchase requirements outlined in the OSD [Procurement Information Center \(PIC\)](#) and the “[Incidental Purchase Policy Guidance](#)”.

Non-Executive (Level II) and Exempt (Level I) departments that do not follow 801 CMR 21.00 must have written internal incidental purchase procedures and comply with CTR policies and procedures for incidental purchases. These require that all incidental purchases will follow the same “one-time, non-recurring” use and dollar threshold restrictions set for incidental purchases for Executive departments. However, Level I and II departments can identify the types of goods and/or services eligible for incidental purchases, and the departments will not be required to use Statewide Contracts first if available for the type of performance required. Incidental purchases do not require a competitive procurement or contract. The vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of goods or services (performance that recurs annually) are not incidental purchases and must be procured using a competitive procurement.

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The GAE/INP document is the encumbrance/payment request for incidental purchases, although no encumbrance is necessary. If a department chooses to encumber funds using a CT or GAE/GAX document for incidental purchases, then a Standard Contract Form and Commonwealth Terms and Conditions must also be completed and retained in the department's procurement file.

## **STATEWIDE CONTRACTS**

Statewide Contracts are procured by OSD's Procurement Management Teams on behalf of the Commonwealth. These procurements are conducted using 801 CMR 21.00 – a process that uses the best value philosophy and standard guidelines, including an evaluation process and performance measures. The process and results are documented in a procurement file.

Departments that follow 801 CMR 21.00 are required to use Statewide Contracts, irrespective of the dollar amount of the purchase. Exceptions will only be permitted with prior written approval from the State Purchasing Agent. The process that departments must follow when requesting this approval is explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).

The **Commonwealth of Massachusetts Purchase Order for Goods and/or Services** may be used to confirm the selection of equipment or services from Statewide Contracts. An incidental purchase may only be processed if the purchase is not available under an existing Statewide Contract.

## **REFERENCING THE STATEWIDE MASTER AGREEMENT NUMBER**

All departments encumbering against statewide contracts MUST reference the statewide MA number on all MMARS encumbrance (CT, PC and RPO) documents. Adherence to this requirement ensures OSD will be able to accurately track and report on encumbrance and payment activity from statewide contracts. **Departments must review their internal guidance and procedures to make sure that this step is completed.** OSD's Quality Assurance Team will continue to monitor department encumbrance documents to determine whether statewide contracts have been referenced in MMARS, as required.

## **CONTRACT EMPLOYEE VS. INDEPENDENT CONTRACTORS – POSTING OR PROCUREMENT?**

\*\*\*NEW REQUIREMENTS\*\*\*

Departments hiring "Individual Contractors" as either contract employees or independent contractors are required to comply with the policy "[Individual Contractors - Independent Contractors or Contract Employees?](#)".

A department does not always know in advance whether services can be best performed by an individual contractor or by a company or firm. Therefore, whenever services are being performed, the department should take the following actions:

1. **Identify the Business Needs of the Department:** The hiring department should develop performance specifications for the services necessary to meet the department's business needs, including where the work needs to be performed, the level of control and supervision that will be required for performance, whether the work hours or schedule will be set by the department or the contractor, whether the work is performed as part of or outside the usual course of business of the department.
2. **Apply the Commonwealth Three-Part Test to the Business Needs:** ([Employment Status Form](#)): The department must determine if the type of work to be performed can be performed by a firm or an individual and if the type of oversight relationship will trigger an employer-employee relationship or that of an independent contractor. To make this determination, the department must **review** the *Employment Status Form* to determine if an employer-employee relationship will be created if an individual is selected for performance, as follows:
  - a. If the work can be performed by a firm or an individual, or the department is unsure of how best to perform the requisite service, and the review of the *Employment Status Form* 3-part test indicates that there will not be an employer-employee relationship, the department is required to conduct a procurement for these services. See *How to Do a Competitive Procurement* in the OSD Procurement Information Center ([www.mass.gov/osd](http://www.mass.gov/osd)).

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- b. If the work can only be performed by an individual, and the review of the *Employment Status Form* 3-part test indicates that there will be an employer-employee relationship, the department is required to post the contract notice for a contract employee
3. To confirm the employment status when a contract is signed with an individual contractor selected from either an RFR (independent contractor) or posting (contract employee), **attach a completed *Employment Status Form* to the Standard Contract Form.**

### **CONTRACTOR PAYROLL**

All contract employees have been consolidated into the Object Class (subsidiary) CC and will be paid through HR/CMS and e\*mpac. Contract employees may not be consultants. [M.G.L. c. 29, § 29A](#) applies only to “non-employees” and, therefore, does not apply to contract employees.

Departments will no longer encumber funds for contract employees. The contract requirement for having a Commonwealth Terms & Conditions and a valid Standard Contract Form executed by the department and the contract employee remain unchanged. For upcoming fiscal year performance, a Standard Contract Form or the Standard Contract Amendment Form must be executed for multi-fiscal years, or if ending this fiscal year, must be executed no later than June 30<sup>th</sup> of this fiscal year.

Contract employee pay will be subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. LCM Labor History and Commonwealth Information Warehouse (CIW) reports can be used to track contract employees' payroll expenses.

### **VENDORWEB**

Vendors can view their scheduled payments and payment history by logging on VendorWeb. Available on-line are the tentative scheduled payment date or the actual payment date, payment number, vendor invoice number, contract number, line amount, any associated text information and the department making the payment. VendorWeb is located at <http://massfinance.state.ma.us>.

The VendorWeb application was created to help the Commonwealth's vendors get their payment information free and easily. Vendors access VendorWeb with their Commonwealth Vendor Customer code. Vendors can view or download information for payments made and payments scheduled in MMARS to be paid. Payment information can be generated using date ranges and can be sorted by a selected department or by payment from all departments.

### **QUALITY ASSURANCE REVIEW**

The mission of CTR is to increase the efficiency of back office operations across state government, thereby enhancing its delivery of services while ensuring a high level of accountability throughout the Commonwealth's financial operations and providing taxpayers assurance that tax dollars are spent as their elected officials intended.

The Quality Assurance Bureau assists CTR's mission by allowing the Comptroller to delegate the approval of low risk transactions. As a result of delegation, departments are responsible to adhere to the regulations, policies and procedures for all of their fiscal business.

CTR's Quality Assurance Review Program is comprehensive – encompassing all fiscal transactions and CTR business areas. The program has two components – Departmental QA Review and Issue Specific Review. The Departmental QA Review validates, through the examination of documents, supporting referenced documentation and query results that the department's internal controls provide reasonable assurance that departments are adhering to Massachusetts State Finance Law and the policies and procedures issued by CTR. This review has five phases: (1) on-going monitoring, (2) preparation

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work, (3) desk review and/or site visit, (4) report and (5) follow up. The Issue Specific Review, on the other hand, focuses on a fiscal transaction or process across all departments in the Commonwealth.

## **RECORDS MANAGEMENT**

Pursuant to [815 CMR 10:00 Records Management of Bills, Vouchers and Contracts](#), departments have been designated the “keeper” of all record copies of contracts and supporting documentation. This policy governs *all* contracts, grants, Interdepartmental Service Agreements (ISAs) and amendments, which use the BGCN/BGCS, IE, CT, RPO, PC, GAE, or RQS/GAP MMARS encumbrance and the following supporting payment request documents: PRC, PRM, GAX, INP & IET documents, or any other document necessary to process a contract.

Records Management includes maintaining the complete original “record copy” of a document for the required retention period and then archiving the document in accordance with the records retention schedule published by the Records Conservation Board of the Secretary of State’s Office (SEC). See Retention Schedule at:  
<http://www.sec.state.ma.us/arc/arcrmu/rmuidx.htm>.

- **CTR** will maintain the electronic record copy of all **MMARS transactions** processed in MMARS and will be responsible for retaining and archiving these records. Departments do not have to separately maintain paper/hard copies of MMARS Transactions.
- **CTR** will also maintain record copies of **W-9 Forms, Commonwealth Terms and Conditions, Commonwealth Terms and Conditions for Human and Social Services and Electronic Fund Transfer (EFT) Authorization forms** which must continue to be submitted to CTR to register a vendor. Departments should retain copies of these documents for the contract files. Please note that the EFT Forms and Individual SSN#s (TIN) on the W-9 and T&C are confidential and should not be released in a public record request.
- **Departments** are required to maintain all “back up” or “supporting documentation” related to a MMARS transaction for the requisite period of time specified for that type of document in accordance with the [SEC Retention Schedule](#). For example, contract and payment related documentation must be maintained for 6 years from the last payment made under that contract or until any litigation involving the contract is resolved (which would include procurement, contract, payment and correspondence.)

## **III. HYPERLINKS to LEGAL AUTHORITIES, FORMS, POLICIES and RELATED RESOURCES**

The following is a listing of hyperlinks to various legal citations, forms, policies and other resources that are cited in this Handbook or provide helpful information to departments when making expenditures. This listing is not exhaustive. Pressing the "Alt" and "F9" keys while in the Microsoft® Word version of this document will display the full text of hyperlinks which can be copied and pasted or typed into your Internet browser address field if you can not connect directly to the Internet by clicking on a hyperlink. Hyperlinks to legal requirements such as statutes and regulations are links to unofficial versions of these documents. While reasonable efforts have been made to assure the accuracy of the data provided, departments should consult with their legal counsel and chief fiscal officers to ensure compliance with all legal and fiscal requirements. **PLEASE NOTE THAT NOT ALL APPLICABLE LAWS HAVE BEEN CITED IN THIS HANDBOOK.**

[801 CMR 21.00](#)  
[801 CMR 21.00 \(Procurement of Commodity and Service Procurements, Including Human and Social Services\);](#)  
[801 CMR 21.00 \(Procurement of Commodity and Service Procurements, Including Human and Social Services\);](#) [808 CMR 1.00 \(Compliance, Reporting and Auditing for Human and Social Services\)](#)  
[808 CMR 1.00 \(Compliance, Reporting and Auditing for Human and Social Services\)](#)  
[808 CMR 1.00](#)  
[Administrative Bulletins](#)(Level III – Executive Only);

[Affirmative Market Program](#)  
[Attorney General Policy for Prior Review of Attorneys](#)  
[Attorney General Review Form for Attorneys Providing Legal Services](#)  
[Attorney General Review Form for Attorneys Providing Legal Services](#)  
[Change in Contractor Identify Form](#) (Change in business structure or contract assignment)

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[Code of Massachusetts Regulations \(Partial listing – Commonwealth Secretary of State website\)](#)

[Code of Massachusetts Regulations \(Partial listing by Mass Trial Court Libraries\)](#)

[Commonwealth of Massachusetts Website](#)

[Commonwealth Standard Contract Form](#)

[Commonwealth Terms and Conditions for Human and Social Services](#) (Level III - Executive Only)

[Commonwealth Terms and Conditions Form](#)

[Comm-PASS](#)

[Comm-PASS Policies](#)

[Comptroller regulations](#) (815 CMR 2.00 10.00);

[Consultant Contractor Mandatory Submission Form](#)

[Contractor Authorized Signatory Listing Form](#)

[CTR Regulations](#)

[Department Head Signature Authorization and Electronic Signature for MMARS Documents](#)

[Electronic Funds Transfer \(EFT\) form](#)

[Employment Status Form](#) (must be completed for all Individual Contractors)

[Form W-9 \(Massachusetts Substitute W-9 Form\)](#) (if not listed as vendor in the MMARS Vendor Customer file)

[Interdepartmental Service Agreement Form](#)

[IRS Forms and Publications](#)

[Legislative Home Page with FY GAA and Bills](#)

[M.G.L. c. 29, §. 29B](#) (Human/Social Services) (Level III - Executive only)

[M.G.L. c. 7, § 22](#) (OSD – Commodities) ; [M.G.L. c. 30, § 51](#); (OSD – Services) [M.G.L. c. 30, §. 52](#); (OSD – Services)

[M.G.L. c. 29, §. 29A](#) (Consultants) (Level III – Executive only);

[M.G.L. c. 110F](#) (Uniform Electronic Transactions Act); [M.G.L. c. 30, § 65](#) (Legal Services);

[M.G.L. c. 15A](#) and [M.G.L. c. 73](#) (state and community colleges);

[M.G.L. c. 29, § 29D](#) (Debt Collection); [M.G.L. c. 29, § 29E](#)

(Revenue Maximization);

[M.G.L. c. 29, § 66](#) (State Finance Law Violations)

[M.G.L. c. 29, s. 29A](#); [M.G.L. c. 29, s. 29B](#)

[M.G.L. c. 30, § 27](#) (Revenue Receipt); [M.G.L. c. 10, § 17B](#)

(Revenue Receipt); Massachusetts Constitution [Article LXIII](#)

[Section 1](#) (Revenue Receipt);

[M.G.L. c. 75](#) (UMASS); General or special laws governing expenditures;

[M.G.L. c. 7A](#) (Office of the Comptroller); [M.G.L. c. 29](#) (State Finance Law);

[M.G.L. c. 7A](#); [M.G.L. c. 29](#)

[M.G.L. s. 7, M.G.L. c. 30, s. 51](#); [M.G.L. c. 30, s. 52](#)

[Massachusetts Executive Orders](#)

[Massachusetts Executive Orders](#) (Level III – Executive Only);

[Massachusetts General Laws \(Click on “link to particular Chapter and Section” to locate “M.G.L.” cites\)](#)

[MMARS Document Records Management/Signature Authorization Form](#)

[MMARS Signature Restrictions and Limitations](#)

[MMARS transaction Records Management/Authorized Signature Form](#)

[OSD’s Procurement Information Center](#)

[Purchase Order for Commodities and/or Services](#)

[Quick Reference – Commodities and Services](#)

[Quick Reference – Commodities and Services, Grants, Subsidies,](#)

[ISAs and Chargebacks](#)[Key State Finance Law Compliance](#)

[Appointments and Responsibilities](#)

[Quick Reference – Interdepartmental Chargebacks](#)

[Quick Reference – Interdepartmental Service Agreements \(ISAs\)](#)

[Quick Reference – State Grants and Federal Sub grants](#)

[Quick Reference – Subsidies](#)

[Standard Contract Amendment Form](#)

[Subsidy Agreement](#)

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### FY2007 Object Code Changes

This chart illustrates any additions, deletions or other modifications to object codes. Please note: Payments for state and contracted employees may **only** be made in Object Classes: AA, BB, CC and DD. Object Classes HH, JJ and NN may **not** be utilized for state and contracted employees. Insignificant changes have not been included.

OBJECT CODE:	NEW	MODIFIED	DISCONTINUED OR REPLACED BY OBJECT CODES
A01 SALARIES: INCLUSIVE		X	
A02 SALARIES: EXCESS QUOTA POSITIONS			A01
A03 SALARIES: SEASONAL POSITIONS			A01
A04 SALARIES: SICK LEAVE POSITIONS			A01
A05 SALARIES: COMMISSION AND/OR BOARD MEMBER POSITIONS			A01
BB1 OUT-OF-STATE TRAVEL – AIRFARE			B01
BB4 JOB-RELATED TUITION, GRADUATE EDUCATION			B04
B1B OUT-OF-STATE TRAVEL – HOTEL LODGING			B01
B01 OUT-OF-STATE TRAVEL – INCLUSIVE: AIRFARE, HOTEL/LODGING, OTHER		X	
B04 JOB-RELATED TUITION: INCLUSIVE: UNDERGRADUATE AND GRADUATE		X	
B05 CONFERENCE, TRAINING, REGISTRATION AND MEMBERSHIP DUES AND LICENSING FEES		X	
B06 MEMBERSHIP DUES AND LICENSING			B05
D09 FRINGE BENEFIT COST RECOUPMENT		X	
D11 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK			D09
D13 MEDICARE CHARGEBACK			D09
D18. UNIVERSAL HEALTH INSURANCE CHARGEBACK			D09
E16 INDIRECT COST RECOUPMENT		X	
E56 SECRETARIAT CENTRAL SERVICES CHARGEBACK	X		
F10 FACILITY FURNISHINGS		X	
F13 LIVE ANIMALS AND RELATED SUPPLIES		X	
F19 MANUFACTURING SUPPLIES AND MATERIALS AND RAW MATERIALS		X	
F20 RAW MATERIALS FOR MANUFACTURE			F19
F24 MOTOR VEHICLE MAINTENANCE AND REPAIR PARTS	X		
F25 MAINTENANCE AND REPAIR TOOLS AND SUPPLIES			F24 and N52
F26 FLOOR COVERINGS			N50
G07 HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS AND SUPPLIES			N52
G10 ENERGY SAVINGS		X	
HH1 FINANCIAL SERVICES	X		
HH2 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES	X		
HH3 MEDIA DESIGN, EDITORIAL AND COMMUNICATION SERVICES	X		
HH4 HEALTH AND SAFETY SERVICES	X		
H01 ACCOUNTANTS			HH1
H02 ACTUARIES/STATISTICIANS			HH1
H04 ADVERTISING AGENCY/MEDIA CONSULTANTS			HH3
H05 ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES			JJ1
H06 ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS			HH2
H08 ARTISTS/GRAPHIC DESIGNERS			HH3
H10 AUDITORS/AUDIT SERVICES			HH1
H11 ECONOMISTS			HH1
H12 ENGINEERS			HH2

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OBJECT CODE:	NEW	MODIFIED	DISCONTINUED OR REPLACED BY OBJECT CODES
H14 HEALTH AND SAFETY EXPERTS			HH4
H16 RESEARCHERS			HH2
H20 HEALTH/MEDICAL CONSULTANTS			HH4
H25 SCIENTIST			HH2
H28 WRITERS			HH3
H32 LAND APPRAISERS			HH1
JJ1 LEGAL SUPPORT SERVICES	X		
JJ2 AUXILIARY SERVICES	X		
JJ3 NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES	X		
J01 ACCREDITATION REVIEW COSTS			JJ2
J04 ART MODELS/ARTWORK			JJ2
J05 ATHLETIC SERVICES			JJ2
J09 CLEANERS/JANITORS			N70
J12 CORONERS AND PATHOLOGISTS			HH4
J14 COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION SERVICES			JJ1
J17 EXPERT WITNESSES			JJ1
J18 EXTERMINATORS/INTEGRATED PEST MANAGEMENT			N71
J20 GUIDES			JJ2
J21 HAZARDOUS WASTE REMOVAL SERVICES			N72
J23 INVESTIGATORS/INSPECTORS/REVIEWERS			JJ3
J29 MESSENGER/MAIL SERVICES			JJ2
J31 NOTARY PUBLIC			JJ1
J32 PARALEGALS			JJ1
J36 PROCURING EVIDENCE/POLYGRAPH EXAMINERS			JJ1
J38 RELIGIOUS SERVICES			JJ2
J39 NON-HAZARDOUS WASTE REMOVAL SERVICES			N73
J40 SECURITY SERVICES			JJ3
J42 COMMUNICATION ACCESS PROVIDERS FOR THE DEAF			JJ2
J43 SNOW REMOVAL AND GROUNDSKEEPING SERVICES			N74
J47 TITLE EXAMINERS			JJ1
J51 TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE			JJ2
J52 VETERINARY SERVICES			JJ2
J59 MOVERS			JJ2
J60 LICENSED OR PROFESSIONAL TRADESPEOPLE			N50
J61 PROPERTY MANAGEMENT			N51
K03 PROGRAMMATIC FACILITY EQUIPMENT		X	
K13 LAWN AND GROUNDS EQUIPMENT			N61
L03 PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE- PURCHASE		X	
L04 MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE		X	
L13 LAWN AND GROUNDS EQUIPMENT TELP LEASE-PURCHASE			N62
L23 PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE		X	
L24 MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE		X	
L33 LAWN AND GROUNDS EQUIPMENT RENTAL OR LEASE			N63
L43 FACILITY EQUIPMENT MAINTENANCE AND REPAIR			L63 and N50
L53 LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR			N60
L63 PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR	X		
NN1 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES	X		
N01 ARCHITECTS/DESIGNERS			NN1
N08 ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS			NN1

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OBJECT CODE:	NEW	MODIFIED	DISCONTINUED OR REPLACED BY OBJECT CODES
N11 CONSTRUCTION BONUS	X		Formerly N17 in the August 12, 2005 HANDBOOK
N14 HAZARDOUS WASTE REMOVAL SERVICES		X	
N16 NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS		X	
N17 MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS		X Completely Changed – New Title and Description	
N50 NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR	X		
N51 PROPERTY MANAGEMENT	X		
N52 FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR TOOLS AND SUPPLIES	X		
N60 LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR	X		
N61 LAWN AND GROUNDS EQUIPMENT	X		
N62 TELP LEASE PURCHASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS	X		
N63 RENTAL OR LEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT	X		
N64 GARDEN EXPENSES, TOOLS AND SUPPLIES	X		
N70 CLEANERS/JANITORS	X		
N71 EXTERMINATORS/INTEGRATED PEST MANAGEMENT	X		
N72 HAZARDOUS WASTE REMOVAL SERVICES	X		
N73 NON-HAZARDOUS WASTE REMOVAL SERVICES	X		
N74 SNOW REMOVAL AND GROUNDSKEEPING SERVICES	X		
P07 FINANCIAL ASSISTANCE FOR WITNESS PROTECTION SERVICES	X		
T30 INMATE FUNDS	X		

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## OBJECT CLASS AA. STATE EMPLOYEE COMPENSATION

**Covered Expenditures:** This object class includes compensation for state employees in authorized positions. Compensation includes regular salary, overtime and other financial benefits.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (including payroll policies and [Payroll Best Practices](#)). *All expenditures from this object class must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e\*mpac) and are governed by the Fair Labor Standards Act (FLSA).* Most departments are subject to the rules and regulations of the Human Resources Division (HRD) for compensation payments. In order to receive payments through this object class, the employee must be in an authorized position. Departments which are not subject to the Human Resource Division (HRD) regulations for personnel classification, such as the Legislature, Judiciary, State Treasurer, State Auditor, State Secretary, Attorney General, District Attorneys, Sheriffs, Higher Education, Independent Commissions and Boards, will be governed by applicable enabling statutes, collective bargaining agreements, personnel policies and Federal laws.

**Expenditures Not Covered:** This object class does not include employee reimbursements or payments for job related activities (see Object Class BB).

**A01 SALARIES: INCLUSIVE** – Salaries for authorized positions. One or more persons may occupy these positions. These positions are scheduled through HRD for Executive departments.

<b>Legal Authority:</b>	M.G.L. c. 6 17; M.G.L. c. 7, §§ 4J, 28; M.G.L. c. 13; M.G.L. c. 29, §§ 1, 27, 31-31D; M.G.L. c. 30, §§ 1, 21, 22, 24A-25, 45-50; M.G.L. c.31 §§ 1, 31, 48; M.G.L. c. 73, § 16; M.G.L. c. 74, § 42O; M.G.L. c. 75 § 14; M.G.L. c. 150E; Collective Bargaining Agreements; Authorizing Legislation; CTR Payroll Expenditure Manual and Payroll Memos; CTR Payroll Policies
<b>Oversight Department:</b>	HRD, CTR
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Form:</b>	W-2

**A06 STAND-BY PAY** – Payments to employees for fulfilling “stand-by” or “on-call” obligations or duties.

<b>Legal Authority:</b>	M.G.L. c. 149; M.G.L. c. 30, § 45-50; M.G.L. c.30, § 24A, § 24C; M.G.L. c. 150E; M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
<b>Oversight Department:</b>	HRD, CTR
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	W-2

**A07 SHIFT DIFFERENTIAL PAY** – Payments of salary differential to persons employed in certain collective bargaining units, or for performing duties outside of their regular work schedule. **Comments:** Usually in operations that function 24 hours per day.

<b>Legal Authority:</b>	M.G.L. c. 149; M.G.L. c. 150E; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; CTR Payroll Policies
<b>Oversight Department:</b>	HRD, CTR
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	W-2

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**A08 OVERTIME PAY** – Payments to employees for work beyond their regular hours.

**Legal Authority:** M.G.L. c. 30, § 46G; M.G.L. c. 149, §§ 30-33C; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A09 ROLL CALL PAY** – Payments to employees for standing roll call before a shift according to collective bargaining agreements.

**Legal Authority:** M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A10 HOLIDAY PAY** – Extra compensation for services performed on legal holidays specified by statute or regulation.

**Legal Authority:** M.G.L. c. 30, §§ 45-50, § 21, § 22, § 24A-25; M.G.L. c. 31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, §§ 31-31D; M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A11 EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS** – No payments may be made using this object code without prior approval by CTR Legal Unit of use of this object code. Departments must follow 815 CMR 5.00 and CTR policies and procedures for processing Settlements and Judgments when using this object code. Employment-related claims include any claim for damages arising out of an individual's employment by the Commonwealth, including but not limited to awards of back pay for improper termination, lump sum awards, discrimination claims, emotional distress, attorneys fees and costs. This object code does not include retroactive salary adjustments, unpaid regular time, periodic collective bargaining agreement increases, or any other payment adjustments that are not the result of a claim or lawsuit filed against the department that results in a court judgment, administrative order or settlement agreement. Includes payments to both current and former employees. Most payments will be considered earned income (wages) and are subject to tax withholdings prior to payment with the exception of attorneys' fees. Costs and interest are included in gross income, but are not subject to tax withholdings prior to payment. With limited exceptions, all employment-related settlements and judgments must be processed through HR/CMS using appropriate earnings codes designated by CTR. See E53, E54 and E55 for non-employment related claims that are not tax reportable to claimant. See E52 for attorneys fees awarded to attorney of a current employee. See E29 for interest payments that must be paid separately from damages under MMARS. W-9 for attorney is required if not already registered on vendor/customer file.

**Legal Authority:** 815 CMR 5.00; M.G.L. c. 7, §§4J, 28; Settlements and Judgments; Collective Bargaining Agreement; CTR Payroll Policies  
**Oversight Department:** AGO, HRD, CTR  
**Agreement Type:** Original or Certified copy of Settlement or Judgment; Settlement and Judgment Authorization Form, Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2; CTR issues manual 1099-MISC to attorney (Box 14) or 3<sup>rd</sup> party (Box 3) if applicable

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<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

**A12 SICK-LEAVE BUY BACK** – Payments to eligible employees upon retirement. These are based on a percentage of accrued sick time.

**Legal Authority:** M.G.L. c. 29, § 31A; M.G.L. c. 32; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A13 VACATION-IN-LIEU** – Payments to eligible employees upon retirement or termination based on accrued vacation time.

**Legal Authority:** M.G.L. c. 29, § 31A; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A14 BONUS PAY AND AWARDS** – Additional payments to employees, e.g., longevity payments, merit pay and monetary awards.

**Legal Authority:** M.G.L. c. 30, § 45-50, § 21, § 22, § 24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, § 1, § 31-31D; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A15 RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION** – Additional compensation to faculty members at institutions of Higher Education for work performed outside of their normal tour of duty. **Comments:** Restricted to Higher Education departments only.

**Legal Authority:** M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** RGT, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A16 PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION PERSONNEL** – Payments and reimbursements to faculty and management for professional development items under collective bargaining agreements. **Comments:** Restricted to Higher Education departments only.

**Legal Authority:** M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies  
**Oversight Department:** RGT, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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**A20 POLICE DETAIL** – Payments to State Police (uniformed employees) for performing a paid detail during off-duty hours. This includes duties for both the Commonwealth and the private sector.

**Legal Authority:** M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies  
**Oversight Department:** HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**A21 PAYMENTS FOR DECEASED EMPLOYEES** – Payments to be paid to an employee's designated beneficiary on file at the State Board of Retirement for an employee after his/her death. If there are no designated beneficiaries on file, payments are to be made to the employee's estate.

**Legal Authority:** I.R.S. Rev. Rul. 71-525-CB 1971-2, 356; M.G.L. c. 7A, Section 3, 7, 8; M.G.L. c. 29, Section 31A, 31D, Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies  
**Oversight Department:** TRE, HRD, CTR  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2 and/or 1099 MISC

**A75 ADVANCES PAYROLL – STATE EMPLOYEE COMPENSATION** – Used to encumber and close advances in the AA Object Class.

**Legal Authority:** M.G.L. c. 29, §§ 23-25  
**Oversight Department:** TRE, HRD, CTR  
**Encumb/Payment Request:** EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**A90 OPERATING TRANSFER** – State Employee Compensation.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00; CTR Payroll Policies  
**Oversight Department:** CTR  
**Payment Request:** OT (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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## OBJECT CLASS BB. EMPLOYEE RELATED EXPENSES

**Covered Expenditures:** This object class includes reimbursements and payments to employees for job related expenses only.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (including payroll policies and [Payroll Best Practices](#)). Payments must relate directly to job related activities for employees. *All expenditures from this object class including reimbursements must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e\*mpac).*

**Expenditures Not Covered:** This object class does not include pension and insurance related payments (see Object Class DD).

**B01 OUT-OF-STATE TRAVEL – INCLUSIVE: AIRFARE, HOTEL/LODGING, OTHER** – Payments to employees for approved travel expenses. For use when destination is outside the Commonwealth of Massachusetts. For payments to vendors, see E41.

<b>Legal Authority:</b>	M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
<b>Oversight Department:</b>	OSD, ANF, HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

**B02 IN-STATE TRAVEL** – Payments to employees for approved travel expenses. For use when travel is restricted to within the Commonwealth of Massachusetts. For payments to vendors, see E42.

<b>Legal Authority:</b>	M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
<b>Oversight Department:</b>	OSD, ANF, HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

**B03 OVERTIME MEALS** – Reimbursement or payment to employees for meal charges arising from overtime work only. For payments to vendors, see E42.

<b>Legal Authority:</b>	M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
<b>Oversight Department:</b>	HRD
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

**B04 JOB-RELATED TUITION: INCLUSIVE: UNDERGRADUATE AND GRADUATE**– Payment or reimbursement to employees for tuition and/or tuition related expenses when authorized by a department, a collective bargaining agreement, an Executive Order, an ANF Memorandum, a Human Resources Division Policy or a Non-Executive Educational Policy. All payments and reimbursements must be job related. For payments to vendors, see E43.

<b>Legal Authority:</b>	M.G.L. c.30, § 46H; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
<b>Oversight Department:</b>	HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Payment Request:</b>	PREXP
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

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**B05 CONFERENCE, TRAINING, REGISTRATION AND MEMBERSHIP DUES AND LICENSING FEES** – Payment or reimbursement to employees for registration or reservation fees for conferences or training and membership in professional associations or license fees. For payments to vendors, see E12 or E22. For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43.

**Legal Authority:** M.G.L. c. 7, § 4J, § 28; M.G.L. 30, § 45; Authorizing Legislation; Collective Bargaining Agreements; 801 CMR 7.00; 815 CMR 6.00  
**Oversight Department:** ANF, HRD, OSD, REG, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Payment Request:** PREXP/IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**B07 HOUSING AND TANGIBLE ASSET ALLOWANCES** – Allowances paid to employees to cover expenditures for housing, in lieu of housing, and in addition to housing, granted to employees as authorized. Payments or reimbursements for equipment and other assets when use and ownership is transferred to the employee.

**Legal Authority:** Collective Bargaining Agreements; Trustee Agreements  
**Oversight Department:** RGT/CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**B08 CLOTHING ALLOWANCES** – Payments or reimbursement to employees for the purchase or cleaning of work-related clothing. For payments to vendors for the purchase of work-related clothing for employees, please use F09. For the payment to vendors for the cleaning of employees' work-related clothing, see J27.

**Legal Authority:** M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements  
**Oversight Department:** HRD  
**Agreement Type:** Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**B10 EXIGENT JOB-RELATED EXPENSES** – Reimbursements to employees for normal business expenses, which require an immediate payment so that a department may perform its mission, or for job related expenses that cannot be paid for in a conventional manner.

**Legal Authority:** M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation  
**Oversight Department:** CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Payment Request:** PREXP/EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**B75 ADVANCES EMPLOYEE-RELATED EXPENSES** – Used to encumber advances in the BB Object Class. It must also be used to return advance funds with an AR.

**Legal Authority:** M.G.L. c. 29, §§ 23-25  
**Oversight Department:** TRE, HRD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Encumb/Payment Request:** EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**B90 OPERATING TRANSFER – Employee Related Expenses.**

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**B91 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE NON-TAX -.**

*Legal Authority:* M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* PH/PREXP  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**B92 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE TAX –**

*Legal Authority:* M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* PH/PREXP  
*Incidental Purchase:* N/A  
*Tax Forms:* W-2

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## OBJECT CLASS CC: SPECIAL EMPLOYEES/CONTRACTED SERVICES

**Covered Expenditures:** Contract employees are individuals who are employed through contracts, as opposed to being appointed to authorized state positions as state employees. Contract Employees have an employee-employer relationship with the Commonwealth as determined by conducting the Commonwealth Three-Part Test by completing the [Employment Status Form](#) in compliance with the CTR/OSC/HRD policy on contract employees: <http://www.mass.gov/Aosd/docs/pic/contractemployee.doc>. Contract Employees are determined to work under the direct supervision and control of the department. This object class does not include consultant contracts, which are specialized services, performed by “non-employees” by either firms or individuals (independent contractors) that are governed by M.G.L. c. 29, § 29A.

**Requirements:**

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (including payroll policies and [Payroll Best Practices](#)). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services.
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Contract employees:

- are not included in the Full Time Equivalent (FTE) count of Commonwealth employees;
- are not entitled to membership in the state retirement plan;
- are not entitled to membership in any employee insurance programs;
- are not eligible for fringe benefits, sick, vacation or personal leave;
- are required to contribute to the Alternative Retirement Plan, the Omnibus Budget Reconciliation Act of 1990 (OBRA);
- are considered temporary employee under contract for the life of a particular project and may not directly or indirectly supervise temporary or permanent employees of the Commonwealth and may not be used as permanent substitutes for state positions
- are covered by Fair Labor Standards Act (FLSA) and may claim overtime for work required over 40 hours per week;
- must complete a Form W-4; are hired following the department’s standard Hiring Procedures;
- must execute a Commonwealth Terms and Conditions and Standard Contract Form;
- must have a completed [Employment Status Form](#) attached to the Standard Contract Form;
- must receive a W-2 tax form.

*All contract employees are compensated in this object class must be made through one of the Commonwealth’s two central payroll systems (HR/CMS or e\*mpac).* Departments do not encumber funds for Contract employees. Instead, contract employees are subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. Labor Cost Management (LCM) Labor History and Commonwealth Information Warehouse (CIW) reports can be used to track contract employees’ payroll expenses.

**Expenditures Not Covered:** State employees may not be reimbursed through this object class. This object class does not include compensation for state employees in authorized positions (see Object Class AA) or for independent consultants (see HH and NN Object Classes).

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**C01 CONTRACTED FACULTY** – Individuals who fulfill teaching responsibilities in institutions of Higher Education.

**Legal Authority:** M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Collective Bargaining Agreements; Authorizing Legislation  
**Oversight Department:** RGT, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP (Fund 900) (Use restricted to Higher Education departments only)  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C04 CONTRACTED SEASONAL EMPLOYEES** – Individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. **These services must be legislatively authorized.**

**Legal Authority:** Authorizing Legislation; Appropriation Act; M.G.L. c. 31, §§ 1, 31, 32, 48; M.G.L. c. 7, § 4J, § 28  
**Oversight Department:** HRD, CTR  
**Agreement Type:** Copy of Authorizing Legislation with Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C05 CONTRACTED STUDENT INTERNS** – High school, college and graduate level students, including law clerks and legal interns currently enrolled in classes or on vacation between semesters that assist in the administration of departmental tasks. **Comments:** HRD or the relevant institution of higher education establishes Rates. The number of hours worked is limited during the school year for high school students. See C28 for research assistants, medical and nursing or other graduate students or other internships for individuals (not enrolled as students) who perform research or teaching assistance. See C26 for Paralegal Contract Employees; JJ1 for non-employee paralegals; C23 for administrative service Contract Employees; J46 for Temporary Help Services.

**Legal Authority:** 801 CMR 21.00; M.G.L. c. 149; M.G.L. c. 7, § 4J, § 28; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; HRD (Student Intern Pay Rate Schedule)  
**Oversight Department:** ANF, HRD, OSD, CTR, RGT  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; **Alternative Contract Format**  
**Payment Request:** PREXP/(Fund 900)  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C09 SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC OBJECT CLASS** – Salaries paid in this object will be processed through LCM for fund sufficiency and do not require an encumbrance in MMARS. Higher Education departments are required to sign a contract with each contract employee paid from this object and retain the original copy of the contract in-house for audit purposes.

**Legal Authority:** M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75  
**Oversight Department:** RGT, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP (Fund 900)  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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- C11 SPECIAL EMPLOYEES/CONTRACTED SERVICES EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS** – No payments may be made using this object code without prior approval by CTR Legal Unit of use of this object code. Departments must follow 815 CMR 5.00 and CTR policies and procedures for processing Settlements and Judgments when using this object code. Employment-related claims include any claim for damages arising out of an individual's employment by the Commonwealth, including but not limited to lump sum awards, discrimination claims, emotional distress, attorneys' fees and costs. This object code does not include retroactive salary adjustments, unpaid regular time, or any other payment adjustments that are not the result of a claim or lawsuit filed against the department that results in a court judgment, administrative order or settlement agreement. Includes payments to both current and former employees. Most payments will be considered earned income (wages) and are subject to tax withholdings prior to payment with the exception of attorney's fees, costs and interest are included in gross income, but are not subject to tax withholdings prior to payment. With limited exceptions all employment-related settlements and judgments must be processed through HR/CMS using appropriate earnings codes designated by CTR, unless the contractor terminated prior to implementation of HR/CMS. Interest payments are paid separately from damages under MMARS. If attorney a payee on check, a W-9 required if attorney not already registered on the vendor/customer file.

**Legal Authority:** 815 CMR 5.00; M.G.L. c. 7, §§4J, 28; Settlements and Judgments; Collective Bargaining Agreement; CTR Payroll Policies  
**Oversight Department:** AGO, HRD, CTR  
**Agreement Type:** Original or Certified copy of Settlement or Judgment; Settlement and Judgment Authorization Form, Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2; CTR issues manual 1099-MISC to attorney (Box 14) or 3<sup>rd</sup> party (Box 3) if applicable

- C21 FINANCIAL SERVICES** – Contract employees who provide financial services, including but not limited to keeping books or accounts, design and control systems of accounting, compiling statistical data and preparing statistical reports, contract compliance, managerial expertise in fiscal or budgetary matters, market analysis and projections in business development and economic forecasting; land appraisers or persons who set the value of a piece of land or other real property interests. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

- C22 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES** – Contract employees who provide engineering, research and scientific services including but not limited to design and planning for construction projects, architects, landscape designers, space planners, persons who advise regarding plans, specifications and materials on construction projects including engineers, resident engineers and project managers; researchers and persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department; services by sociologists, social scientists, genealogists and archaeologists; scientific research and development through observation, study, experiments and other scientific projects; including knowledge of nature or physical phenomena; chemists, biochemists, biotechnicians, biologists, biogeologists, etc.; researchers and developers. See HH for non-employee consultants; J13 for non-employee court related investigators and researchers, HH4 for non-employee coroners and pathologists; see C25 for contract employee coroner or pathology investigators.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00;  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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- C23 MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES** – Contract employees providing management, business professional and administrative services, including but not limited to information technology services to develop computer systems programs, or persons who instruct, advise, or train persons in the application of computer programs; systems analysts, programmers and experts who assist departments at hearings before a telecommunications regulatory agency or persons with expertise in networking, planning, design and PBX design; management services, strategic planning, development of management tools, designs, evaluation, coordination, or implementation of programs, conferences, exhibitions or persons who establish criteria for the purchase of an outside program, also includes administrative services such as temporary general office work, secretaries, typists, receptionists, data entry and other word processor services. See HH Object Class for non-employee consultants; JJ Object Class for non-employee administrative services.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, HRD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

- C24 DESIGN, EDITORIAL AND COMMUNICATION SERVICES** – Contract employees providing design, print, editorial and other communication materials including but not limited to persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media; persons who draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications; artists/graphic designers who create or design visual representations or layouts in graphic, electronic or audio form based upon specifications; photographic and micrographic services by persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See HH Object Class non-employee consultants.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

- C25 HEALTHCARE SERVICES** – Contract employees providing health care and safety services, including but not limited to experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies, such as services by optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, coroners, pathologists and other health care professionals; includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 32A, § 19  
**Oversight Department:** ANF, HRD, OSD, ENV, GIC, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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**C26 LEGAL AND SAFETY SERVICES** – Contract employees who provide legal, safety and related services including but not limited to attorneys who represent the state in legal matters; impartial mediators (“neutrals”) and arbitrators to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation, including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, document preparation, record management and other skills for department staff attorneys; law clerks or legal interns. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor’s Chief Legal Counsel prior to posting or hire.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; § 65; 801 CMR 21.00; M.G.L. c. 12, § 3;  
**Oversight Department:** CTR, OSD, ANF, AGO, GOV  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C27 VOLUNTEER SERVICES** – Includes tax reportable reimbursements submitted by volunteers based on stipends.

**Legal Authority:** M.G.L. c. 127, § 71; M.G.L. c. 123; § 29; M.G.L. c. 6, § 74  
Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** EPS, ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C28 EDUCATION, TRAINING AND BOARD MEMBERSHIP SERVICES** – Contract employees providing include wages and/or stipends paid to individuals serving on commissions and/or boards. Also includes necessary costs to enable Board/Commission members to serve. Includes archivists/librarians and persons who manage archives, and who provide services to libraries. Includes contracted seasonal employees and individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. These services must be legislatively authorized. Includes –student teaching assistants research assistants, medical and nursing graduate students who are not enrolled as students who participate regularly in practicum training or assist in classroom instruction and internships for individuals undergoing supervised post-graduate, practical or specialized training, e.g., judicial clerkships and medical residencies. For reimbursement only refer to C98 or E98. If there is an authorized position these individuals must be paid from A05. See C26 for contract employee law clerks, legal interns or paralegals; see C05 for student interns; see JJ1 for non-employee paralegals, see J46 for non-employee temporary help services, and see J62 for contracted advisory board/ commission members.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 73;  
M.G.L. c. 75; Authorizing Legislation  
**Oversight Department:** ANF, HRD, OSD, CTR, RGT  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; Alternative Contract Format for use with Contracted Professional Internships only  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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- C29 AUXILIARY SERVICES** – Contract employees providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.; persons who perform religious services; veterinary services and medical attention to animals, including breeding, lab testing and carrier services; persons who prepare and/or serve food; foreign language translators/interpreters who translate oral or written words; guides and persons who direct tours or provide guide services; transportation, storage and mail services including but not limited to messengers, mail services and persons who deliver communications, packages, or currency; cleaning services including but not limited to cleaners, janitors and other persons providing services to clean or maintain offices or properties. See HH Object Class for non-employee consultants; see JJ Object Class for non-employee operational services.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

- C30 BUILDING, CONSTRUCTION AND MAINTENANCE SERVICES** – Contract employees providing building, construction management and maintenance services including but not limited to snow removal, grounds keeping services or other related duties; licensed or professional tradespeople, plumbers, electricians, carpenters, locksmiths, etc.; persons responsible for management, maintenance and improvements of commonwealth property; including construction project management; persons keeping a building, its infrastructure, and operational systems from deteriorating; includes all required to prevent a decline from the existing state or condition. See NN Object Class for non-employee contractor construction related property management construction management; see J61 for non-construction property management. See N22 for the state highway snow removal programs. See F23 for departments authorized to provide groundskeeping services. See HH2 for landscape designers.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; DCP CM-1 Construction Management Contract use limited to Construction Management Services only  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

- C31 NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES** – Contract employees providing security and safety services including but not limited to inspectors, reviewers, hearing officers. Includes security guard services and other security services, persons who protect clients, workers and property, including overseeing the destruction of confidential records; national guard duty payments to members. See J28 for the costs associated with hiring local or state law enforcement officers. See E21 for non-employee confidential investigations expenses.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00;  
**Oversight Department:** EPS, OSD, CTR, ANF, AGO  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

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**C32 INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES** – Contract employees providing non-medical research and testing laboratory and pharmaceutical services including experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HCF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C33 CLIENT/PATIENT/RESIDENT WAGES – CONSCRIPT SERVICES** – Client, patient and resident wages to residents of institutions and state-operated community programs.

**Legal Authority:** M.G.L. c. 127, § 71; M.G.L. c. 123; § 29; M.G.L. c. 6, § 74  
Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** EPS, ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** W-2

**C75 ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES** – Used to encumber and close advances in the CC Object Class.

**Legal Authority:** M.G.L. c. 29, §§ 23-25  
**Agreement Type:** Relevant Supporting Documentation  
**Oversight Department:** TRE, HRD, CTR  
**Encumb/Payment Request:** EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**C90 OPERATING TRANSFER:** Special Employees/Contracted Services

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Legislation; Relevant Supporting Documentation  
**Payment Request:** OT (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**C98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES** – Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

**Legal Authority:** 801 CMR 21.00; M.G.L. c. 7, § 4J, § 28, 22  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form  
**Payment Request:** PREXP  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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## OBJECT CLASS DD. PENSION AND INSURANCE-RELATED EXPENDITURES

**Covered Expenditures:** This object class includes pension and insurance related expenditures for former and current employees and beneficiaries.

**Requirements:** Most departments will use only the “chargeback” object codes: D15 and D21. All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with [incidental purchase](#) requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** This object class does not include expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29, § 30.

**D01 RETIREMENT ALLOWANCES** – Payments to veterans, public safety officers, and others covered under M.G.L. c. 32. Restricted to the Office of the State Treasurer (TRE); Department of Veterans Services (VET) and other departments designated by CTR.

<i>Legal Authority:</i>	M.G.L. c. 32; Authorizing Legislation
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Payment Request:</i>	GAE/GX9 (Use restricted to TRE)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099R

**D02 RETIREMENT SETTLEMENT (TEACHERS)** – Lump sum payments from the Teachers Retirement Board’s (TRB) Annuity Account upon death, transfer or termination of a teacher.

<i>Legal Authority:</i>	M.G.L. c. 32; M.G.L. c. 15, § 16; Authorizing Legislation
<i>Oversight Department:</i>	TRB
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Payment Request:</i>	GAE/GX9/GAX (Use restricted to TRB/TRE)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099R

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**D03 RETIREMENT SETTLEMENT (STATE EMPLOYEES)** – Lump sum payments from the State Employees Retirement Board Annuity Account upon death, transfer or termination of a state employee.

*Legal Authority:* M.G.L. c. 32; Authorizing Legislation  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* GAE/GX9 (Use restricted to TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099R

**D04 RETIREMENT ALLOWANCE (TEACHERS)** – Monthly payments from the Teacher's Retirement Board (TRB) Pension Account and from the Teacher's Retirement Board Annuity Account to retired teachers.

*Legal Authority:* M.G.L. c. 32; Authorizing Legislation  
*Oversight Department:* TRB  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* GAE/GX9/GAX (Use restricted to TRB/TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099R

**D05 RETIREMENT ALLOWANCE (STATE EMPLOYEES)** – Monthly payments from the State Employees Pension Account and payment from the State Treasurer's Retirement Board Annuity Account to retired state employees.

*Legal Authority:* M.G.L. c. 32; Authorizing Legislation  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* GAE/GX9 (Use restricted to TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099R

**D06 EMPLOYEE HEALTH AND LIFE INSURANCE** – Payments by the Commonwealth's Group Insurance Commission (GIC) to carriers providing life and health insurance.

*Legal Authority:* 801 CMR 21.00; M.G.L. c. 32A; M.G.L. c. 32B; M.G.L. c. 176G, § 11; Authorizing Legislation  
*Oversight Department:* ANF, GIC, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC, (Use restricted to GIC)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**D08 HEALTH AND WELFARE TRUST FUND** – Payments in accordance with collective bargaining agreements that primarily fund dental and optical coverage for employees.

*Legal Authority:* M.G.L. c. 151D; Collective Bargaining Agreements; Authorizing Legislation  
*Oversight Department:* HRD  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**D09 FRINGE BENEFIT COSTS RECOUPMENT** – Mandated transfer of charges for pension, health insurance and terminal leave expenditures from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts. Also includes employer share of Unemployment Compensation Insurance Premium (UI), Universal Health Insurance (UHI), and Medicare Tax (MTX). These latter charges apply to all accounts types.

**Legal Authority:** M.G.L. c. 29, §§ 6B and 5D; ANF-5; M.G.L. c. 151A, §§ 48-57, 14C & 14G; M.G.L. c. 118E; M.G.L. c. 32A; M.G.L. c. 151A; M.G.L. c. 7A, §§ 3, 7 & 8; 815 CMR 6.00; Appropriation Act Authorizing Legislation  
**Oversight Department:** ANF, EOL, CTR  
**Agreement Type:** Fringe Benefit Rate Agreement, FY Updates, Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** CA (Use restricted to CTR; system-generated CA at the close of an accounting period)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**D10 SURETY OF EMPLOYEES** – Payments to insurance carriers providing insurance for employees and related expenses; includes bond payments to insurance carriers covering employees assigned to fiscal operations. This object code may not be used for expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29, § 30.

**Legal Authority:** M.G.L. c. 30, §§ 14-19; Authorizing Legislation  
**Oversight Department:** CTR  
**Agreement Type:** Fidelity Bond; Policy  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**D12 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM PAYMENT** – Payments to the department of Workforce Development (EOL) for the Commonwealth's share of unemployment insurance.

**Legal Authority:** M.G.L. c. 151A, §§ 48-57; United States Public Law 94-444, § 6; Authorizing Legislation  
**Oversight Department:** ANF, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**D14 MEDICARE TAX** – Payments to the Federal Government for the Commonwealth's matching portion of Medicare Tax.

**Legal Authority:** M.G.L. c. 118E; 815 CMR 6.00; COBRA 1985; United States Public Law 99-272; Consolidated Omnibus Budget Reconciliation Act of 1985; Authorizing Legislation  
**Oversight Department:** TRE, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**D15 WORKERS' COMPENSATION CHARGEBACK** – Payments to a department legislatively authorized to collect the department's share of Workers' Compensation charges.

*Legal Authority:* M.G.L. c. 152; 815 CMR 6.00; Appropriation Act  
*Oversight Department:* HRD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**D16 WORKERS' COMPENSATION** – Initial benefits paid directly to former or current state employees; includes lump sum settlements. For additional payments see D24.

*Legal Authority:* M.G.L. c. 152; Authorizing Legislation  
*Oversight Department:* HRD  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**D17 MEDICAL EXPENSES** – Payments for medical expenses to providers on behalf of former and current state employees. Includes review panels related to worker's compensation injuries or illnesses and employer-mandated physicals. For contracted services for health/medical consultants, see HH4

*Legal Authority:* M.G.L. c.152; Authorizing Legislation  
*Oversight Department:* HRD, PER, DIA  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC), Medical and Health Care Payments [Box 6]

**D19 UNIVERSAL HEALTH INSURANCE PAYMENTS** – Payments to the department of Workforce Development (EOL) for the Commonwealth's share of universal health care insurance.

*Legal Authority:* M.G.L. c.152; M.G.L. 32A; Authorizing Legislation  
*Oversight Department:* ANF, EOL, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**D20 PENSION AND INSURANCE RELATED EXPENDITURES** – Payments to reimburse the Medicare transfer penalty that is assessed to Massachusetts Pensioners (Over Age 65) by the Federal Government.

*Legal Authority:* M.G.L. c. 32A; Authorizing Legislation  
*Oversight Department:* ANF, GIC, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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- D21 HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK** – Payments by a department for its share of the health insurance costs incurred on behalf of any employees of that department who are on leave of absence for a period of more than one year. These payments are made to a department authorized to collect such funds.

*Legal Authority:* Appropriation Act; 815 CMR 6.00  
*Oversight Department:* ANF, GIC, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- D23 GIC HEALTH CARE BUY-OUT** – Payment of Group Insurance Commission (GIC) health care buy-out for qualified state employees, retirees and employees of certain governmental entities. *Comments:* Lump sum payments for employees expecting to receive compensation, in lieu of health insurance coverage, pursuant to a legislative initiative.

*Legal Authority:* M.G.L. c. 32A, § 19; Authorizing Legislation  
*Oversight Department:* GIC, ANF, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* EAV/RA, EA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* W-2

- D24 WORKERS' COMPENSATION INVOICE WARRANT PAYMENT-** Benefits paid directly to former or current state employees; including lump sum settlements. For initial payment see D16.

*Legal Authority:* M.G.L. c. 152; Authorizing Legislation  
*Oversight Department:* HRD  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAE/GX9 (Use restricted to HRD)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- D75 ADVANCES PENSION AND INSURANCE-RELATED EXPENDITURES** – Used to encumber and close advances in the DD Object Class, specifically D32. It must also be used to return advance funds with an AR.

*Legal Authority:* M.G.L. c. 29, §§ 23-25  
*Agreement Type:* Relevant Supporting Documentation  
*Oversight Department:* TRE, HRD, CTR  
*Encumb/Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- D90 OPERATING TRANSFER** – Pension and Insurance Related Expenses.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**D99 LATE PENALTY INTEREST** – Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c.29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00; Authorizing Legislation
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation/Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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## OBJECT CLASS EE. ADMINISTRATIVE EXPENSES

**Covered Expenditures:** This object class includes administrative expenditures associated with departmental operations and programs.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms

**Expenditures Not Covered:** State or contract employees may not be reimbursed through this object class. For Information Technology (IT) expenses see, Object Class UU. For facility infrastructure maintenance and operational supplies and services For Facility related purchases, including facility maintenance and repairs, see NN Object Class.

**EE2 CONFERENCE, TRAINING AND REGISTRATION FEES** - Payments to vendors on behalf of employees for registration or reservation fees for conferences, training, or other professional development or educational opportunities to enhance an employee’s work experience. All employee reimbursements must be paid under the BB Object Class (Subsidiary) through payroll. See E22 for conference space rentals and expenses. See B05 for reimbursements to employees for reservation and registration fees. See E41 and E42 for in and out of state travel expenses to vendors on behalf of state employees. See E43 for job related tuition on behalf of state employees.

<b>Legal Authority:</b>	Collective Bargaining Agreements, 801 CMR 7.00; 815 CMR 6.00
<b>Oversight Department:</b>	ANF, HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX; IE/ITI, ITA
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	1099 (MISC) (Box 3)

**EE9 EMPLOYEE RECOGNITION CHARGEBACK** - Chargebacks borne by departments to cover employee performance recognition and appreciation related expenses. For direct payments to employees, see A14. **Comments:** Includes interdepartmental chargeback expenses related to the annual Pride and Performance ceremony.

<b>Legal Authority:</b>	M.G.L. c. 7, §4J, §28; Authorizing Legislation; Collective Bargaining Agreements; 815 CMR 6.00
<b>Oversight Dept.:</b>	ANF, HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Pre/Encumb/Payment:</b>	IE/ITI, ITA
<b>Tax Forms:</b>	None

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**E01 OFFICE AND ADMINISTRATIVE SUPPLIES** – Consumable office and micrographic supplies, for example: writing materials, desk-top commodities, file folders, paper products, including photocopy paper, film, microfiche and microfilm, continuous-feed paper, ribbons and disks and tape. For expenditures for furnishings or equipment, see Object Class FF, KK or UU for equipment purchase, Telp Lease-Purchase, lease and rental see Object Classes: KK, LL, NN and UU. For Micrographic Services, see Object Class JJ.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c.29, § 27B; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00  
**Oversight Department:** ANF, OSD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC, IE/ITI, ITA  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**E02 PRINTING EXPENSES AND SUPPLIES** – For example: printing, binding, photocopying, blueprinting, photography, copyrighting of printed materials (non-legal fees), official department stationery, toner, developer, and ink. For payments to an authorized department, see E04.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 5, § 1; M.G.L. c.29, § 28  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**E04 CENTRAL REPROGRAPHIC CHARGEBACK** – Payments to a department legislatively authorized to provide copying, printing, binding services, etc.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00  
**Oversight Department:** OSD, CTR  
**Agreement Type:** Price Quotes  
**Pre/Encumb/Payment Request:** IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E05 POSTAGE CHARGEBACK** – Payments to a department legislatively authorized to provide postal services.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00  
**Oversight Department:** ITD, CTR  
**Agreement Type:** Unit Pricing  
**Pre/Encumb/Payment Request:** IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E06 POSTAGE** – Payments for stamps, parcel post charges, rental of post office boxes, postage for meter machines, overnight mail, express mail, etc. For postage chargebacks, see E05. For Messenger/Mail Service, see JJ2.

**Legal Authority:** Appropriation Act  
**Oversight Department:** CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**E07 TELEPHONE CHARGEBACK** – Payments to a department legislatively authorized to collect Centrex charges, WATS or other telephone charges, including Wide Area Network (WAN) Charges.

*Legal Authority:* Authorizing Legislation; M.G.L. c. 29, § 27B; 815 CMR 6.00  
*Oversight Department:* ITD, CTR  
*Agreement Type:* Unit Pricing  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**E12 SUBSCRIPTIONS, MEMBERSHIPS AND LICENSING FEES** – Payments for periodicals, newspapers, law books, journals, CD-ROM subscriptions and other network or on-line or dial up services including licensing fees. A department must incur payments for memberships only. Includes payments to an authorized chargeback department that is legislatively authorized to provide these goods and/or services. For membership in professional organizations for employee reimbursement, see B05.

*Legal Authority:* Authorizing Legislation; Appropriation Act; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX/EA/IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**E13 ADVERTISING EXPENSES** – Costs of advertising in newspapers or on radio and television. For the services of advertising agencies, see HH3.

*Legal Authority:* Appropriation Act  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**E14 EXHIBITS/DISPLAYS** – Payments for the purchase of exhibits/displays for promotional and safety demonstrations, souvenirs, flags, banners, badges, tags, license plates, etc. For costs of preparing design, see HH3.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#)  
*Tax Forms:* None

**E15 BOTTLED WATER** – Includes the purchase of bottled water and the incidental rental costs of the equipment. For water use charges, see G08.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

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**E16 INDIRECT COST RECOUPMENT** – Mandated transfer of charges for indirect costs related to expenditures from federal grants, expendable trusts, and all other non-budgetary accounts to centralized state administrative accounts.

*Legal Authority:* M.G.L. c. 29, § 6B and 5D; ANF-5; 815 CMR 6.00  
*Oversight Department:* ANF, CTR  
*Agreement Type:* Approved Rate  
*Pre/Encumb/Payment Request:* CA, (Use restricted to CTR; system-generated CA at the close of an accounting period)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**E18 STATE SINGLE AUDIT CHARGEBACK** – Payments to a department legislatively authorized to provide single audit services.

*Legal Authority:* Authorizing Legislation; M.G.L. c. 7A, § 12; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**E19 FEES, FINES, LICENSES, PERMITS AND CHARGEBACKS** – Payments for charges incurred by a department only, NOT by individuals or state employees. Includes payments for department toll card usage and for employee identification badges and filing fees. Also includes chargeback payments to a department legislatively authorized to collect fees, fines, and provide licenses and permits. For employee reimbursements see, B10.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* Authorized departments, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* IE/ITI, ITA/IET/GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**E20 MOTOR VEHICLE CHARGEBACK** – Payments to a department legislatively authorized to provide or rent motorized vehicles to departments.

*Legal Authority:* Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00  
*Oversight Department:* OSD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**E21 CONFIDENTIAL INVESTIGATIONS EXPENSES** – Payments or reimbursements for expenses incurred while performing confidential investigations. See JJ2 for Investigator Services.

*Legal Authority:* Authorizing Legislation; M.G.L. c.12; M.G.L. c.22C  
*Oversight Department:* AGO, District Attorneys, POL, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* EA/GAP (optional pre-encumbrance)/GAE/GAX/IE/ITI, ITA (Use restricted to AGO, District Attorneys and POL)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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- E22 TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS INCLUDING RESERVATION FEES** – Payments for temporary use of space, department conferences, meals, light refreshments, and incidental conference expenses for departmental meetings. Temporary use of space is the occupancy of space on a one-time basis or at the same location on repeated days for conferences, training sessions, examinations, and other department-related activities for a period, which cannot exceed thirty (30) separate days or events. Includes payments to vendors for registration and reservation fees for authorized conferences or trainings for contract employees. For payments to vendors, see E12. For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43. For other expenses relating to a conference, see the appropriate object class. See B05 for reservation and registration fees for conference(s) reimbursements and payments to employees for job related expenses.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC/EA/IE/ITI, ITA EA/IE/ITI, ITA  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 (MISC)

- E23 SALES TAX** – Payments for a tax levied on the sale of goods and/or services that is usually a percentage of the purchase price and collected by the seller. This object code is limited to Higher Education departments only. For municipal taxes, see F22. **Comments:** departments must have statutory authority for the use of this object code.

**Legal Authority:** Authorizing Legislation  
**Oversight Department:** RGT, DOR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- E24 DONATIONS/MEMORIALS** – Payments for donations or memorials. This object code is limited to Higher Education departments using non-appropriated trust funds only.

**Legal Authority:** Authorizing Trusts  
**Oversight Department:** RGT  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional Pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- E25 FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY** – Payments for the Commonwealth federal surplus property program and other federal programs.

**Legal Authority:** Appropriation Act  
**Oversight Department:** OSD  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**E27 PRIOR YEAR DEFICIENCY CHARGEBACK** – Payment to a department legislatively authorized to provide central payment of prior year deficiency in certain appropriations.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** IE/ITI, ITA/IET  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E29 LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS** – Statutorily mandated or other interest payments on settlements or judgments. Department must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Interest on damages is tax reportable and payable to claimant. Interests on attorney's fees are tax reportable and payable to attorney. This object code may not be used to pay for damages and other claim payments. See N93-N99 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

**Legal Authority:** Judgment/Court Order; Approved Settlement Agreement, M.G.L. c. 231, s. 6I  
**Oversight Department:** CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(INT)

**E30 CREDIT CARD PURCHASES** – For payments to the approved Commonwealth credit card contractor for “petty cash” and “incidental purchase” items authorized to be purchased using a Commonwealth credit card issued to eligible departments in accordance with the credit card policy issued by CTR and OSD. Items purchased may be those authorized by the department head for Commonwealth business only. For non-credit card purchases, see appropriate object class(es).

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** OSD, CTR  
**Agreement Type:** Credit Card application and approval as eligible department  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E31 CREDIT CARD PURCHASES FINANCE CHARGES** – For finance charges associated with the use of approved Commonwealth credit card contractor payments only.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**E41 OUT-OF-STATE TRAVEL EXPENSES ON BEHALF OF STATE EMPLOYEES** – Payments to vendors for approved travel expenses incurred outside the Commonwealth on behalf of state employees. For conference, training and registration, see B05. For conference, training and registration fees, see EE2. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43.

**Legal Authority:** M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements  
**Oversight Department:** OSD, ANF, HRD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E42 IN-STATE TRAVEL AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES** – Payments to vendors for approved expenses incurred by state employees while traveling within the Commonwealth to include payment for meal charges arising from overtime work only. For conference, training and registration for employee reimbursement, see B05. For conference, training and registration fees, see EE2. For out of state travel and related expenses on behalf of state employees, see E41. For job related tuition on behalf of state employees, see E43.

**Legal Authority:** M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements  
**Oversight Department:** OSD, ANF, HRD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E43 JOB-RELATED TUITION ON BEHALF OF STATE EMPLOYEES** – Payments to vendors for approved tuition and/or tuition expenses on behalf of state employees when authorized by department, collective bargaining agreement, an Executive Order, an ANF Memorandum, a Human Resource Division Policy or a Non-Executive Educational Policy. For conference, training and registration for employee reimbursement, see B05. For conference, training and registration fees, see EE2. For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42.

**Legal Authority:** M.G.L. c.30, § 46H; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements  
**Oversight Department:** HRD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**E50 SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT – CLAIMANT SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and payable solely to Claimant. All payments must be made under Claimant's TIN. The check may be mailed to the Claimant's attorney address using an additional remittance address without the attorney being listed as a payee. Employment related claims; payments to Claimant's attorney, third party or for interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement) and other claims authorized to be paid under this object code by CTR's Legal Unit. Contract settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N95-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

<b>Legal Authority:</b>	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
<b>Oversight Department:</b>	AGO, ANF, CTR
<b>Agreement Type:</b>	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	1099-MISC (Box 3)

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**E51 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES** – No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and are payable to Claimant and their attorney or solely to the attorney. All payments must be made under Claimant's TIN with an additional remittance address with payee as "Claimant name and attorney name" or "attorney name" and the attorney address. Dual tax reporting to the attorney is required when listed as a payee, which will be done through a manual 1099-MISC to the attorney by CTR. Employment related claims and interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, attorneys fees, costs, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement), and other claims authorized to be paid under this object code by CTR's Legal Unit. Contract Settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

<b>Legal Authority:</b>	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
<b>Oversight Department:</b>	AGO, ANF, CTR
<b>Agreement Type:</b>	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	1099-MISC (Box 3) to Claimant; CTR issues manual 1099-MISC (Box 14) to Attorney

**E52 EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE DAMAGES TO CLAIMANT -- CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR's Legal Unit of use of object code. Department must follow 815 CMR 5.00 and CTR's policies on processing Settlement and Judgments when using this object code. Payments under this object code are limited to claims for attorney fees, costs awarded to a claimant that must be processed through MMARS and paid to directly to the claimant's attorney. All payments must be made using the attorney's TIN. CTR will issue manual 1099-MISC (box 3) for amount to Claimant. See E29 for all interest payments that must be paid separately from damages. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees.

<b>Legal Authority:</b>	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
<b>Oversight Department:</b>	AGO, ANF, CTR
<b>Agreement Type:</b>	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	1099-MISC (Box 14) to Attorney; CTR issues manual 1099-MISC (Box 3) to Claimant.

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**E53 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE** – No payments may be made using this object code without prior approval by CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements and court or administrative awards or judgments resulting in damage payments which are not tax reportable to the claimant which are payable *solely to the claimant*. No payments may be made under this object code to a third party, such as an attorney or insurer (See E51, E52) or for interest (See E29). Types of damages payable under this object code are limited to actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements to employee (not third party payments – See E51), non-employee tort claims for personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR’s Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Non-Tort Settlements and Judgments are payable either with department funds or if department does not have sufficient legally available funds by CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

<b>Legal Authority:</b>	815 CMR 5.00, M.G.L. c. 258, Authorizing Legislation, Settlement or Judgment
<b>Oversight Department:</b>	AGO, ANF, CTR
<b>Agreement Type:</b>	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

**E54 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and Claimant’s attorney or solely to Claimant’s attorney. No payments may be made to a third party that is not the Claimant’s attorney. All payments must be made using attorney’s TIN with payee name “Claimant name and Attorney name” or just “Attorney Name”. Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant’s attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR’s Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR’s Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

<b>Legal Authority:</b>	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
<b>Oversight Department:</b>	AGO, ANF, CTR
<b>Agreement Type:</b>	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	1099-MISC (Box 14) to attorney, None for Claimant

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<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

**E55 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND 3<sup>rd</sup> PARTY CO-PAYEES, OR 3<sup>rd</sup> PARTY SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR’s Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR’s policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and 3<sup>rd</sup> party (such as an insurer) or solely to the 3<sup>rd</sup> party. No payments may be made to an attorney under this object code. All payments must be made using the 3<sup>rd</sup> party’s TIN with payee name “Claimant name and 3<sup>rd</sup> party” or just “3<sup>rd</sup> party”. Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant’s attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR’s Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR’s Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

**Legal Authority:** M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment  
**Oversight Department:** AGO, ANF, CTR  
**Agreement Type:** Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099-MISC (Box 3) to 3<sup>rd</sup> party, None for Claimant

**E56 SECRETARIAT CENTRAL SERVICES CHARGEBACK** – Payments to a department legislatively authorized to provide central services, such as finance, payroll, human resources, client transportation and other.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7A, § 12; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E75 ADVANCES ADMINISTRATIVE EXPENSES** – Used to encumber advances in the EE Object Class.

**Legal Authority:** M.G.L c. 29, §§ 23-25  
**Oversight Department:** TRE, HRD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Payment Request:** EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**E90 OPERATING TRANSFER** – Administrative Expenses.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Legislation; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** OT/IET (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**E98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR BOARD MEMBER SERVICES –**

Authorizations for reimbursements as authorized in statute. Reimbursements are not tax reportable because the recipients or any applicable backup documentation is required to account for expenditures. If there is an authorized position these individuals must be paid from A01. See C28 for contracted board memberships and J62 for contracted advisory board/commission members. See U98 for Information technology (IT) expenses.

<i>Legal Authority:</i>	Relevant Statutory Authorization for Board Reimbursements
<i>Oversight Department:</i>	ANF, HRD, OSD, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

**E99 LATE PENALTY INTEREST –** Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation/Valid Claim under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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## OBJECT CLASS FF. PROGRAMMATIC FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

**Covered Expenditures:** This object class includes the cost of supplies required for operating the programs provided at state facilities including: historical sites, state parks, recreational facilities, state maintained buildings and facilities which provide educational, medical, social, rehabilitative, or protective services to persons who are in the care and/or custody of the Commonwealth.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** For day-to-day administrative expenses, see Object Class EE. For rent and energy costs, see Object Class GG. For Equipment purchases, see Object Class KK. For Equipment Lease and TELPs, see Object Class LL and/or Object Codes: N62, N63, U08, U09. For state facility infrastructure maintenance and operational supplies and services, see Object Class NN. For information Technology (IT) expenses, see Object Class UU.

**F01 FOOD, BEVERAGES AND PRESERVATION** – Food, beverages, supplements, and the products associated with storage of such items. For food services, see J56.

<b>Legal Authority:</b>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/PC/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	None

**F03 KITCHEN AND DINING SUPPLIES** – For example: glassware, flatware, utensils and trays.

<b>Legal Authority:</b>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/PC/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	None

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**F04 DRUGS** – Medicines or pharmaceuticals.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F05 LABORATORY SUPPLIES** – For example: chemicals, testing materials and protective gear. For outside laboratory services, see J25.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F06 MEDICAL AND SURGICAL SUPPLIES** – For example: surgical instruments, first aid supplies, and medical gases.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F07 PERSONAL MEDICAL ITEMS AND PROSTHETICS** – Medically related items, for example: artificial limbs, eyeglasses, hearing aids and dentures.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F08 TOILETRIES AND PERSONAL SUPPLIES** – Personal hygiene supplies, for example: razors, toothbrushes and deodorant.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F09 CLOTHING AND FOOTWEAR** – For example: articles of wearing apparel, shoes and boots.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

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**F10 FACILITY FURNISHINGS** – For example: bedding, linens, blankets, window coverings, and area rugs. For carpeting, see N50. For equipment used for state facility infrastructure maintenance, see N50 and/or N52.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F11 LAUNDRY AND CLEANING SUPPLIES** – Items necessary for operating a laundry or associated with the cleaning of state property, for example: brooms, brushes, mops, pails, polishes, soaps, dishwashing supplies, paper supplies, and garbage supplies. For expenditures for outside laundry services, see J27. For cleaning services, see N70.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F13 LIVE ANIMALS AND RELATED SUPPLIES** – Live animals such as farm, domestic or wild animals, for example: cows, horses, sheep, dogs, pheasants, quails, fish/fish eggs, etc. Includes stable and barn supplies and livestock feed. For equipment, repairs and repair parts, see Object Class KK or LL. For garden expenses, see N64.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F16 LIBRARY AND TEACHING SUPPLIES AND MATERIALS** – Items used in a library or teaching setting, for example: books, educational supplies and chalkboards.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F18 RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS** – Items for the operation of recreational facilities and for religious and social functions for residents and students.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

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**F19 MANUFACTURING SUPPLIES AND MATERIALS AND RAW MATERIALS** – For example: gloves and safety glasses wood, metals, plastic and cloth.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**F21 NAVIGATIONAL AND NAUTICAL SUPPLIES** – Marine supplies, for example: life preservers, lines, anchors and depth finders.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**F22 MUNICIPAL TAXES** – Payment of municipal taxes. For sales tax, see E23.

**Legal Authority:** M.G.L. c. 58-65C; Authorizing Legislation  
**Oversight Department:** DOR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**F23 MAINTENANCE OF STATE OFFICE BUILDING CHARGEBACK** – Payments to a department legislatively authorized to provide moving, renovation, electrical work and other state office maintenance charges.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**F24 MOTOR VEHICLE MAINTENANCE AND REPAIR PARTS** – For example: motor vehicle parts. For motor vehicle fuel, see G05.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**F27 LAW ENFORCEMENT AND SECURITY SUPPLIES** – For example: ammunition, badges, handcuffs, etc. For law enforcement equipment, see Object Class KK or LL.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F28 WHOLESALE SUPPLIES** – Items purchased for the purpose of resale at departmental retail establishments. Includes surplus property.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**F75 ADVANCES FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES** – Used to encumber advances in the FF Object Class.

*Legal Authority:* M.G.L. c. 29, §§ 23-25  
*Oversight Department:* TRE, HRD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**F90 OPERATING TRANSFER – PROGRAMMATIC FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES**

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**F99 LATE PENALTY INTEREST** – Penalty interest for late payments.

*Legal Authority:* M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00  
*Oversight Department:* CTR  
*Agreement Type:* Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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## OBJECT CLASS GG. ENERGY COSTS, UTILITIES AND SPACE RENTAL EXPENSES

**Covered Expenditures:** This object class includes expenditures for space rentals, utilities and vehicle fuel.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** For programmatic operational supplies, see Object Class FF. For day-to-day administrative expenses, see Object Class EE. For equipment purchases, see Object Class KK or NN. For Equipment Lease and TELPs, see Object Class LL, NN or UU. For facility infrastructure maintenance and operational supplies and services see Object Class NN. For Information Technology (IT) expenses see, Object Class UU.

**GG1 NATURAL GAS SUPPLY** – Natural gas supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive gas supplier/retail agent. For natural gas supply and associated natural gas distribution costs purchased from an investor-owned or municipal utility, see G11. For bottled gas, see G06; for electricity, see G03 and GG3.

<b>Legal Authority:</b>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/PC/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	None

**GG3 ELECTRICITY SUPPLY** – Electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electricity supplier/broker. For electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility, see G03. For natural gas, see G11 and GG1.

<b>Legal Authority:</b>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/PC/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	None

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- G01 SPACE RENTAL** – For the costs of rental of buildings, office space, modular units, land and garages. *Comments:* All space rentals must receive prior written approval from the Division of Capital Asset Management and Maintenance DCAM/(DCP). Recurring payments are required for all space rentals. For temporary space rentals, see E22. See DCP’s “*The Manual for Leasing and State Office Planning*” for further guidance at: <http://www.state.ma.us/cam/OLSOPMAN.pdf> and [www.mass.gov/cam/forms/fi\\_sopforms.html](http://www.mass.gov/cam/forms/fi_sopforms.html).

*Legal Authority:* M.G.L. c. 7, § 40E-40L; M.G.L. c. 29A, § 4; 815 CMR 6.00  
*Oversight Department:* DCP, CTR  
*Agreement Type:* Lease  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

- G03 ELECTRICITY** – Electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility. For electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electric supplier/broker, see GG3. For natural gas, see G11 and GG1.

*Legal Authority:* Appropriation Act  
*Oversight Department:* OSD, CTR  
*Agreement Type:* Unit Pricing  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- G04 VEHICLE FUEL CHARGEBACK** – Payments to departments authorized to provide vehicle fuel or centralized billing for vehicle fuel.

*Legal Authority:* Authorizing Legislation; Appropriation Act; 815 CMR 6.00  
*Oversight Department:* OSD, DPW, DCR CTR  
*Agreement Type:* Unit Pricing  
*Pre/Encumb/Payment Request:* IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- G05 FUEL FOR VEHICLES** – Payments for gasoline and diesel fuel for vehicles, airplanes and ships. For vehicle fuel chargebacks, see G04.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00.  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

- G06 FUEL FOR BUILDINGS** – Fuel required to produce heat, light, steam and power. For fuel for vehicles, see G05 for electricity, see G03 and GG3; for natural gas, see G11 and GG1.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

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**G08 SEWAGE DISPOSAL AND WATER** – Water use expenses and sewage disposal, including bills and services. For bottled water, see E15.

*Legal Authority:* Appropriation Act  
*Oversight Department:* N/A  
*Agreement Type:* Unit Pricing  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**G10 ENERGY SAVINGS** – Payments pursuant to Energy Management Service Contracts (Shared Savings Agreements). Payments may be based upon either a percentage of the energy cost savings achieved through these services or lease payments associated with implementing conservation measures, see N62. Includes payments to departments authorized to collect funds for savings from utility audits, as well as funds expended in connection with utility demand response programs and other conservation programs offered by utility companies.

*Legal Authority:* M.G.L. c. 7, §§ 43F, 43F½; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 25A, § 11C; 815 CMR 6.00  
*Oversight Department:* ANF, DCP, ENE, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form, Construction Contract, Energy Services Agreement  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance document)/CT/PRC/IE/ITI, ITA  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#)  
*Tax Forms:* 1099(MISC)

**G11 NATURAL GAS** – Natural gas supply and associated natural gas distribution costs purchased from an investor-owned or municipal utility. For natural gas supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive gas supplier/retail agent, see GG1. For bottled gas, see G06; for electricity, see G03 and GG3.

*Legal Authority:* Appropriation Act  
*Oversight Department:* CTR, OSD  
*Agreement Type:* Unit Pricing  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**G90 OPERATING TRANSFER** – Energy Costs and Space Rental Expenses.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**G97 LATE PENALTY INTEREST FOR UTILITIES** – Penalty interest for late payments.

*Legal Authority:* M.G.L. c. 164, § 94D  
*Oversight Department:* CTR  
*Agreement Type:* Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance document)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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**G99 LATE PENALTY INTEREST** – Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29; §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance document)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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## OBJECT CLASS HH. CONSULTANT SERVICE CONTRACTS

**Covered Expenditures:** This object class includes expenditures for temporary professional services for specific projects during defined time periods. Services are specialized and are not ordinarily provided by, or available from, state employees. Consultant Contractors (Independent Contractors) provide advice, develop programs, and provide other services. Consultants do not provide direct services to clients. (For example: under this object class a department may contract with a physician to review case files and give expert medical advice that will enable employees to develop comprehensive treatment plans. The physician would not, however, treat clients.) The use of the term “persons” includes firms or companies, as well as individuals.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Individuals must be determined to be “Independent Contractors” by conducting the Commonwealth Three-Part Test in the [Employment Status Form](#) and attaching it to the Standard Contract Form in compliance with the CTR/OSC/HRD policy on contract employees: <http://www.mass.gov/Aosd/docs/pic/contractemployee.doc>.
- Secretariat signoff for “Consultant Contracts” subject to M.G.L. c. 29, s. 29A can be made on RFR or procurement, contract or any other method that is verifiable provided that Secretariat signoff is obtained prior to contract execution.
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** State and/or contract employees may not be reimbursed through this object class. For direct client services, see Object Class MM. For Operational Services, see Object Class JJ. For Information Technology (IT) expenses, see Object Class UU.

**HH1 FINANCIAL SERVICES** – Persons who provide financial and audit services, including but not limited to keeping books or accounts, design and control systems of accounting, compiling statistical data and preparing statistical reports, contract compliance, managerial expertise in fiscal or budgetary matters, market analysis and projections in business development and economic forecasting, land appraisers or persons who set the value of a piece of land or other real property interests. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*

<b>Legal Authority:</b>	M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, HRD, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/CT/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	1099 (MISC)

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**HH2 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES** – Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. Persons who offer mechanical, electrical, or other engineering expertise, designs and services. Persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department. Includes services by sociologists, social scientists, genealogists and archaeologists. Includes persons who conduct or perform scientific research and development through observation, study, experiments and other scientific projects including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists, biogeologists, etc. See NN1 for engineering, research and scientific services involving vertical and/or horizontal construction projects. For court related investigations and research see J13. See CC Object Class for contract employees. See UU Object Class for Information Technology (IT) Expenses. For policy planners, see H22. See HH4 for non-employee coroners and pathologists; see C25 for contract employee coroners or pathologists.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 (MISC)

**HH3 MEDIA DESIGN, EDITORIAL AND COMMUNICATION SERVICES** – Persons, advertising and other agencies that providing design, print, editorial and other communication materials including but not limited to persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media; persons who draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications; artists/graphic designers who create or design visual representations or layouts in graphic, electronic or audio form based upon specifications; photographic and micrographic services by persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See CC Object Class for contract employees who provide media, design and communication services.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 (MISC)

**HH4 HEALTH AND SAFETY SERVICES** – Persons providing health care and safety services, including but not limited to experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies, such as services by optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, coroners, pathologists and other health care professionals; includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers. See CC Object Class for contract employees who provide health care and safety services.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, ENV, GIC, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 (MISC)

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**H09 ATTORNEYS/LEGAL SERVICES** – Individuals and firms who represent the state in legal matters. For construction project related legal services, see N03. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire. See CC Object class for contract employee legal services.

**Legal Authority:** M.G.L. c. 12, § 3; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, AGO, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**H13 EXAM DEVELOPERS** – Persons who develop examinations, testing mechanisms and materials used in testing.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**H15 HONORARIA FOR VISITING SPEAKERS/LECTURERS** – For services related to a speaking or lecturing engagement. This may be a flat rate, which includes travel-related expenses. If the fee excludes travel expenses, see H98.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 75  
**Oversight Department:** ANF, HRD, RGT, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**H17 LABOR NEGOTIATORS** – Persons who negotiate labor agreements, disputes, etc.

**Legal Authority:** M.G.L. c. 15A; M.G.L. 75; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52  
**Oversight Department:** RGT, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form (Use restricted to Higher Education or Non-Executive departments)  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

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**H19 MANAGEMENT CONSULTANTS** – Persons who provide management expertise and advice based upon market analysis, strategic planning or other management tools.

*Legal Authority:* M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HRD, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**H21 PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS)** – Persons who recruit or find placement for individuals.

*Legal Authority:* M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HRD, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**H22 PLANNERS** – Persons who research, develop, and provide a course of action, methodology, policy or other plan. See HH2 for space planners or landscape designers. See HH3 for artists and graphic designers.

*Legal Authority:* M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HRD, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**H23 PROGRAM COORDINATORS** – Persons, who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program. See E56 for Secretariat Fiscal Services Chargeback.

*Legal Authority:* M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HRD, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**H30 PERFORMERS/ACTORS** – Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. See HH3 if services are included within an advertising or media campaign.

*Legal Authority:* M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HRD, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**H90 OPERATING TRANSFER – Consultant Service Contracts.**

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Legislation; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** OT (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**H98 REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES –** Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**H99 LATE PENALTY INTEREST –** Penalty interest for late payments.

**Legal Authority:** M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00  
**Oversight Department:** CTR  
**Agreement Type:** Valid Claim Under Contract  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(INT)

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## OBJECT CLASS JJ. PROGRAMMATIC OPERATIONAL SERVICES

**Covered Expenditures:** This object class includes expenditures for services related to the routine programmatic operation of departments and programs. Services are provided by Contractors (Independent Contractors), except when otherwise authorized by statute or regulation. “Operational Services” are part of the daily programmatic activities of the department. The use of the term “persons” includes firms as well as individuals.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Individuals must be determined to be “Independent Contractors” by conducting the Commonwealth Three-Part Test in the [Employment Status Form](#) and attaching it to the Standard Contract Form in compliance with the CTR/OSC/HRD policy on contract employees: <http://www.mass.gov/Aosd/docs/pic/contractemployee.doc>.
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** State and/or contract employees may not be reimbursed through this object class. For consultant services, see Object Class HH. For direct client services, see Object Class MM. For administrative expenses, see Object Class EE. For facility infrastructure maintenance and operational services, see Object Class NN. For Information Technology (IT) services and expenses, see Object Class UU.

**JJ1 LEGAL SUPPORT SERVICES** – Persons who provide legal, and related services including, but not limited to, impartial mediators (“neutrals”) and arbitrators to resolve disputes or provide or other alternative forms of dispute resolution services in lieu of litigation. Includes the costs of negotiation skills training for department personnel and the Alternative Dispute Resolution Chargeback offered by Massachusetts Office of Dispute Resolution (ANF); including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, expert witness, notary public, polygraph examiner, document preparation, record management, title examiners and other skills for department staff attorneys; law clerks or legal interns. Attorney/Legal services may not be paid under this object code. See H09 for Attorney/Legal Services. For construction project related legal services, see N03.

<b>Legal Authority:</b>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 12, § 3 M.G.L. c. 7, § 51; M.G.L. c. 221, § 83, § 88; M.G.L. c. 9, § 15; 815 CMR 6.00
<b>Oversight Department:</b>	CTR, OSD, ANF, AGO, GOV, HRD
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	1099 (MISC)

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**JJ2 AUXILIARY SERVICES** – Persons providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.; persons who perform religious services; veterinary services and medical attention to animals, including breeding, lab testing and farrier services; persons who prepare and/or serve food; persons who move office equipment and fixtures; foreign language translators/interpreters who translate oral or written words; guides and persons who direct tours or provide guide services; transportation, movers, storage and mail services including but not limited to messengers, mail services and persons who deliver communications, packages, or currency; Persons who serve as the subject for an artist or photographer. Includes payments to artists for artwork used for educational and/or exhibition purposes e.g., print, photographs, murals, sculptures, paintings, etc. Also includes art purchases from independent art dealers/artists, which may include: films, videos, slide sets, contemporary books and other works from selected artists. Costs associated with accreditation review of facilities and programs by professional accreditation standards boards. Also includes document-destruction services. See CC Object Class for contract employee consultants; see HH Object Class for non-employee operational services. Also includes document-destruction services.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 149, § 27G; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR, DOE, RGT, MCD  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099 (MISC)

**JJ3 NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES** – Persons providing security and safety services including but not limited to inspectors, reviewers, hearing officers. Includes security guard services and other security services, persons who protect clients, workers and property, including overseeing the destruction of confidential records; national guard duty payments to members. See J28 for the costs associated with hiring local or state law enforcement officers. See E21 for non-employee confidential investigations expenses.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** EPS, OSD, CTR, ANF, AGO  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 (MISC)

**J07 AUCTIONEERS/APPRAISERS** – Agents who sell goods or services at auction(s) and/or persons who estimate the worth of such. For land appraisers, see HH1; for land appraisal conducted as part of a construction project, see N04.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**J10 AUXILIARY FINANCIAL SERVICES** – Cost of lock boxes, collection and billing agencies and other bank services. For contingent fee debt collection and revenue contracts, see T09 and/or T10. For auditors and consultant financial services, see HH1.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

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**J13 COURT INVESTIGATORS** – Persons appointed by a judge to investigate matters pending before a court.

*Legal Authority:* Authorizing Legislation, Court Ordered  
*Oversight Department:* Judiciary, District Attorneys, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J16 EXAMINERS/MONITORS/GRADERS** – Persons who administer, monitor or assess examinations.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#)  
*Tax Forms:* 1099(MISC)

**J19 GUARDIANS AD LITEM** – Special guardians appointed by a court, and financed by the Commonwealth, to act on behalf of a minor or incompetent individual.

*Legal Authority:* M.G.L. c. 119, § 26; M.G.L. c. 19A, § 20; M.G.L. c. 185, § 40; M.G.L. c. 123; M.G.L. c. 201; M.G.L. c. 215; 56A; M.G.L. c. 40, §§ 8-10; Authorizing Legislation  
*Oversight Department:* TRC, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J24 JURY AND WITNESS FEES** – Costs involved with jury duty and lay witness fees. For expert witnesses, see J17.

*Legal Authority:* M.G.L. c. 262, § 29; M.G.L. c. 234A  
*Oversight Department:* TRC, SJC, CTR  
*Agreement Type:* Evidence of Attendance; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* EA GAE/GX9/GAX (Use restricted to the Courts and the District Attorneys)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**J25 LABORATORY AND PHARMACEUTICAL SERVICES** – Experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, HCF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**J27 LAUNDRY SERVICES** – Costs of outside laundry services. For laundry supplies, see F11.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J28 LAW ENFORCEMENT** – Costs associated with hiring local or state law enforcement officers. Includes the services of state law enforcement officers procured from a department authorized to provide such services. The Commonwealth Terms and Conditions/Standard Contract Form is required for expenditures and details performed by non-state law enforcement officers. For security guard services, see JJ2.

*Legal Authority:* M.G.L. c. 149, § 30C; 815 CMR 6.00  
*Oversight Department:* EPS, POL, AGO, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**J33 PHOTOGRAPHIC AND MICROGRAPHIC SERVICES** – Persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See HH3 for persons who develop photographic layouts, organize or develop video productions or other advertising and media programs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J41 SHERIFFS, CONSTABLES AND PROCESS SERVERS** – Persons who serve and deliver legal documents.

*Legal Authority:* M.G.L. c. 221, § 75; M.G.L. c. 262  
*Oversight Department:* CTR  
*Agreement Type:* Proof of Service  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**J44 SURVEYORS** – Persons who survey. For surveying services relating to Horizontal/Lateral projects, see N13.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**J46 TEMPORARY HELP SERVICES** – Persons who perform temporary general office work, for example: secretary, typist, receptionist, data entry, word processor.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J50 INSTRUCTORS/LECTURERS/TRAINERS** – Persons who provide instructional programs for departmental staff or the public except that no expenditure shall be made for employee enrollment in course(s) from which participants would commonly receive college level credits toward a degree of higher learning. For training programs provided for department clients, see M1M, M01, M03 or M04.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, HRD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J54 WEATHER REPORTING SERVICES** – Persons who provide weather forecasts and warnings.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J56 FOOD SERVICES** – Persons who prepare and/or serve food.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**J57 “WORK STUDY”** – Payments to educational institutions that provide college students with part-time employment. This is the department’s share of the expense. For direct payments to individual students, see C05 or C28.

*Legal Authority:* M.G.L. c. 30, § 60; M.G.L. c. 115A, § 16-17; M.G.L. c. 15, § 62  
*Oversight Department:* RGT, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**J58 ARCHIVISTS/LIBRARIANS/RECORD MANAGERS** – Persons who manage archives, and who provide services to libraries. Also includes document-destruction services.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**J62 CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS** – Stipends paid to individuals serving on commissions or boards that do not meet the IRS definition of an employee. For reimbursement, see C98 or E98. If there is an authorized position, these individuals must be paid through HRCMS from A01 or see C28 for contracted board memberships.

**Legal Authority:** Board or Commission legislative authorization for stipends  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099 MISC

**J75 ADVANCES OPERATIONAL SERVICES** – Used to encumber advances in the JJ Object Class. It must also be used to return advance funds with an AR.

**Legal Authority:** M.G.L. c. 29, §§ 23-25  
**Agreement Type:** Relevant Supporting Documentation  
**Oversight Department:** TRE, HRD, CTR  
**Encumb/Payment Request:** EAV/RA/AR  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**J90 OPERATING TRANSFER** – Operational Services.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Legislation; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** OT (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**J98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES** Authorizations for reimbursements are included in the Service Contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**J99 LATE PENALTY INTEREST** – Penalty interest for late payments.

<i>Legal Authority:</i>	815 CMR 4.00; M.G.L. c. 29, §§ 20C and 29C; M.G.L. c. 7A, § 5A
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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## OBJECT CLASS KK. PROGRAMMATIC EQUIPMENT PURCHASE

**Covered Expenditures:** This object class includes expenditures for the procurement (outright purchase) and installation of equipment to support the programmatic functions administered by state departments.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (see [Fixed Asset Acquisition Policy](#)). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** See Object Class LL and object codes: N62, N63, U08 and U09 for Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair. For state facility infrastructure equipment, see Object Class NN. For Information Technology (IT) expenses, see Object Class UU.

**K02 EDUCATIONAL EQUIPMENT** – Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See L02 for TELP lease-purchase; L22 for rental or lease; L42 for maintenance and repair costs. See F17 for educational supplies.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**K03 PROGRAMMATIC FACILITY EQUIPMENT** – Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, physical fitness testing equipment, and modular units. For the initial purchase of equipment during the construction of a facility, see N18. See L03 for TELP lease-purchase; L23 for rental or lease. See N17 for energy savings conservation measures.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**K04     MOTORIZED VEHICLE EQUIPMENT** – Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 90 h.p, and marine vessels. Includes motorized vehicle equipment accessories. See K11 for heavy equipment. See L04 for TELP lease-purchase; L24 for rental or lease; L44 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 30, § 36A  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K05     OFFICE EQUIPMENT** – For example: calculators, typewriters, postage, FAX machines, etc. For IT hardware, see U07. See L05 for TELP lease-purchase; L25 for rental or lease; L45 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K06     PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT** – Printing, photocopying, duplicating and micrographic equipment; including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. Includes payments for cash buyouts. See L06 for TELP lease-purchase; L26 for rental or lease; L46 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K07     OFFICE FURNISHINGS** – Furnishings including desks, chairs, floor mats and modular partitions. Chargeback for the Massachusetts Correction Industries (DOC) products available. When practical, preference should be given to items produced by DOC. See L07 for TELP lease-purchase; L27 for rental or lease; L47 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K09     MEDICAL EQUIPMENT** – For example: X-ray machines, blood gas analyzers, etc. See L09 for TELP lease-purchase; L29 for rental or lease; L49 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

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**K10 LAW ENFORCEMENT AND SECURITY EQUIPMENT** – For example: firearms, radar, walkie-talkies, breath analyzers, etc. For ammunition, see F27. See L10 for TELP lease-purchase; L30 for rental or lease; L50 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K11 HEAVY EQUIPMENT** – For example: front-end loaders, backhoes, bulldozers, cranes, etc. See L11 for TELP lease-purchase; L31 for rental or lease; L51 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K12 TELEVISION BROADCASTING EQUIPMENT** – High technology equipment used for audio/visual productions for video and other television broadcasting. See L12 for TELP lease-purchase; L32 for rental or lease; L52 for maintenance and repair costs.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/PC/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* None

**K90 OPERATING TRANSFER – PROGRAMMATIC EQUIPMENT PURCHASE.**

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**K99 LATE PENALTY INTEREST** – Interest penalty for late payments.

*Legal Authority:* 815 CMR 4.00; M.G.L. c. 7A, § 5A; M.G.L. c. 29, §§ 20C, 29C  
*Oversight Department:* CTR  
*Agreement Type:* Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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## OBJECT CLASS LL. PROGRAMMATIC EQUIPMENT TAX EXEMPT LEASE-PURCHASE (TELP), LEASE AND RENTAL, MAINTENANCE AND REPAIR

**Covered Expenditures:** This object class includes expenditures for non-Information Technology (IT) and non-facility infrastructure Tax Exempt Lease-Purchases (TELP), Equipment Term Leases and short-term rentals, and equipment maintenance and repair.

**Expenditures Not Covered:** This object class does not cover outright purchase of equipment without financing. For this expenditure, see Object Class KK. For facility infrastructure and systems, see Object Class NN. For Information Technology (IT) expenses, see Object Class UU.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (see [Fixed Asset Acquisition Policy](#) and [Fixed Assets Accounting and Management Policy](#)). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- All Departments must comply with the Operational Services Division (OSD) Tax-Exempt Lease Purchase Financing Handbook <http://www.comm-pass.com>. (Search for “PRF17” under Contracts. The TELP Handbook is under “Terms/Forms”).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

The format of this object class differs from other object classes because the object codes are divided into the following three categories:

### ❖ Object Codes L02 through L12 –EQUIPMENT LEASE-PURCHASE (TELP) (Purchase of Commodity with Third Party Financing with goal of Ultimate Ownership)

- Department has a definite long term need for the Commodity.
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life.
- Department wants to “own” equipment.
- Department does not have sufficient available funds for outright purchase.
- ANF has approved the use of a TELP.
- Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments.
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth’s bond rating and must be carefully monitored.
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments.
- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on MMARS as a CT or RPO.
- TELPS require recurring payment mechanism to ensure timely payments (RPO).
- TELPS may not be terminated without prior approval of the Comptroller.

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❖ **Object Codes L22 through L32 EQUIPMENT SHORT TERM RENTAL OR TERM LEASE (Short term use of equipment without ownership.)**

**Short Term Equipment Use Without Ownership (Less than 6 months) – Rental**

- Short Term “use” department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments;
- Maintenance/insurance is provided by the contractor;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

**Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease**

- Lease gives the department only the “use” of the commodity for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Procuring departments are usually required to maintain and service the commodity, either as part of the lease payment or under a separate maintenance contract;
- Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the lease;
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the lease.

A Term Lease must be evaluated to determine if it should be categorized as capital or operating. The key points are as follows:

- Is there are transfer of ownership at the end of the lease?
- Is there a “bargain purchase option?” In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset’s **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset’s **FAIR MARKET VALUE** at the time of signing of the contract?

If the answer to ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.

❖ **Object Codes L42 through–L63 EQUIPMENT MAINTENANCE AND REPAIR (Includes Replacement Parts Only As Part Of The Service Agreement)**

Maintenance is day-to-day, recurring repair and upkeep, which maintains an asset in good working condition throughout its estimated useful life.

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**OBJECT CODES L02 THROUGH L12 – EQUIPMENT LEASE-PURCHASE (TELP)**  
**(Purchase of Commodity with Third Party Financing with goal of Ultimate Ownership).**  
See [Object Class LL Introduction](#) for additional information.

**L02 EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE** – Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See K02 for outright purchase.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**L03 PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE-PURCHASE** – Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units. See K03 for outright purchase. See N62 for TELP Lease-Purchase of energy savings conservation measures.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**L04 MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE** – Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels. Includes motorized vehicle equipment accessories. See K04 for outright purchase; K11 for heavy equipment.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 30, 36A; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**L05 OFFICE EQUIPMENT TELP LEASE-PURCHASE** – For example: calculators, typewriters, postage and FAX machines. For IT Hardware equipment, see U07, U08 and U09. See K05 for outright purchase.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**L06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE** – Printing, photocopying, duplicating and micrographic equipment, includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. See K06 for outright purchase.

*Legal Authority:* M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**L07 OFFICE FURNISHINGS TELP LEASE-PURCHASE** – For example: desks, chairs, floor mats and modular partitions.  
See K07 for outright purchase.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**L09 MEDICAL EQUIPMENT TELP LEASE-PURCHASE** – For example: x-ray machines and blood gas analyzers. See K09 for outright purchase.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**L10 LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE** – For example: firearms, radar, walkie-talkies and breath analyzers. See K10 for outright purchase.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**L11 HEAVY EQUIPMENT TELP LEASE-PURCHASE** – For example: front-end loaders, backhoes, bulldozers and cranes. See K11 for outright purchase.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**L12 TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE** – High technology equipment used for audio/visual productions for video and other television broadcasting. See K12 for outright purchase.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**OBJECT CODES L22 THROUGH L32**  
**EQUIPMENT RENTAL OR LEASE**  
**(Short-term use of equipment without ownership).**  
See **Object Class [LL Introduction](#)** for additional information.

**L22 EDUCATIONAL EQUIPMENT RENTAL OR LEASE** – Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L23 PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE** – Items necessary for the operation of programs of a state facility, for example: machinery, instruments, and appliances. For rental or lease of law enforcement and security equipment, see L30. See object code G01 for rental or lease of modular units.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L24 MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE** – Motor vehicles, including passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels. Includes motorized vehicle equipment accessories.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 30, § 36A; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L25 OFFICE EQUIPMENT RENTAL OR LEASE** – For example: calculators, typewriters and postage machines. For lease or rental of IT hardware, see U09.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**L26 PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE** – Printing, photocopying, duplicating and micrographic equipment, including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L27 OFFICE FURNISHINGS RENTAL OR LEASE** – For example: desks, chairs, floor mats and modular partitions.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L29 MEDICAL EQUIPMENT RENTAL OR LEASE** – For example: x-ray machines and blood gas analyzers.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L30 LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE** – For example: firearms, radar, walkie-talkies and breath analyzers.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L31 HEAVY EQUIPMENT RENTAL OR LEASE** – For example: front-end loaders, backhoes, bulldozers and cranes.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**L32 TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE** – High technology equipment used for audio/visual productions for video and other television broadcasting.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**OBJECT CODES L42 THROUGH L63  
EQUIPMENT MAINTENANCE AND REPAIR  
(INCLUDES REPLACEMENT PARTS ONLY AS PART OF THE SERVICE AGREEMENT).**  
See [Object Class LL Introduction](#) for additional information.

**L42 EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

*Legal Authority:* M.G.L. c. 30, §§ 51-52; M.G.L. c. 7, § 22; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L44 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of motor vehicles, including: passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels.

*Legal Authority:* M.G.L. c. 30, § 36A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L45 OFFICE EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of calculators, typewriters, postage, FAX machines, etc. For IT equipment maintenance and repair, see U10.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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- L46 PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of printing, photocopying, duplicating and micrographic equipment, includes maintenance of equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

- L47 OFFICE FURNISHINGS MAINTENANCE AND REPAIR** – Maintenance of desks, chairs, floor mats, modular partitions, etc.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

- L49 MEDICAL EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of x-ray machines, blood gas analyzers, etc.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

- L50 LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of firearms, radar, walkie-talkies, breath analyzers, etc.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

- L51 HEAVY EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of front-end loaders, backhoes, bulldozers and cranes, etc.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

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**L52 TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR** – High technology equipment used for audio/visual productions for video and other television broadcasting.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L63 PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance and repair for items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances and modular units. For security equipment maintenance and repair, see L50. For maintenance of building infrastructure and systems, such as elevators and HVAC systems and controls, see N50.

*Legal Authority:* M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**L90 OPERATING TRANSFER** – Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**L99 LATE PENALTY INTEREST** – Interest penalty for late payments.

*Legal Authority:* M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00  
*Oversight Department:* CTR  
*Agreement Type:* Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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## OBJECT CLASS MM. PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS

**Covered Expenditures:** This object class includes expenditures for client services including, but not limited to, social, special educational, health, medical, mental health, retardation, rehabilitative, and elder programs and services to clients, residents, and students. This object class is divided into object codes based upon who provides the client services (individuals or corporations) and whether or not the services are part of a Purchased Program of Client Services (POS) under M.G.L. c. 29, § 29B.

**POS – Purchase of Service Programs** (Purchased Program of Client Services under M.G.L. c. 29, § 29B.)

- ❖ Purchased Service Programs provided by organizations or Commonwealth departments (see object codes M03 and MM3);
- ❖ Purchased Service Programs providing direct services to clients, such as client transportation, designed to support and enhance the delivery of other direct client services, and indirect or ancillary services which enhance or supplement purchased client human and social services such as contractor staff training (see object code M04);
- ❖ Human and Social Services Program Equipment (see object code M11).

**Non-POS Program Services** (Services not part of a Purchased Program of Client Services and not covered under M.G.L. c. 29, § 29B.)

- ❖ Ongoing care to residents, patients and clients rendered by individuals other than state employees of the procuring department (see object codes M01 and MM1);
- ❖ Client services rendered by individuals employed by incorporated entities such as agencies providing respite workers and medical group practices (see object codes MIM and M2M);
- ❖ Reimbursements to clients or to individuals for expenses incurred on behalf of clients (see object codes M02 and MM2); tuition and educational fees (see object code M07);
- ❖ Non-Human Service – Cooperative Funding Contracts (see object code M10);
- ❖ Reimbursement for Travel and Other Expenses for Individuals (see object code M98).

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms;

**Expenditures Not Covered:** State employees may not be reimbursed through this object class. This object class does not include “Grants” or “Subsidies”, see Object Class PP, or Entitlement Programs, see Object Class RR.

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**MM1 MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS** – Services rendered by individuals, who provide medical or health care related services to clients. Includes physicians, nurses, psychiatrists, and other health care professionals. Individual Contractors are not employed by an organization but have direct contracts and receive direct payments from the department. For medical or health related services rendered by an individual employed by an organization, with the contract and payments made with/to the organization, see M2M.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC), Medical and Health Care Payments [Box 6]

**MM2 TAX REPORTABLE REIMBURSEMENTS** – Reimbursements to volunteers based on stipend levels.

**Legal Authority:** Authorizing Legislation  
**Oversight Department:** ANF, CTR  
**Agreement Type:** Memorandum of Understanding  
**Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099 (MISC)

**MM3 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS MEDICAL OR HEALTH CARE RELATED** – Payments pursuant to contracts with organizations to purchase social services or programs with medical or health care related components on behalf of specially identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7, § 22; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC), Medical and Health Care Payments [Box 6]

**M1M NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS** – Non-medical or non-health care related individual services rendered either directly to or on behalf of a client by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers individual service providers to provide requested services (e.g., personal care attendants, social workers, teachers, interpreters, translators or direct care relief services furnished by a temporary employment or referral agency to a state hospital). For non-medical services rendered by an individual contractor, not employed by or through an organization, see M01. For POS non-medical and non-health program services, see M03.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

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**M2M MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS** – Medical or health care related individual services rendered either directly to or on behalf of a client by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers medical professionals to provide requested services (e.g., physicians, nurses, psychiatrists, physical therapists and other health care professionals furnished by a medical referral agency or medical group practice to a state hospital). For services rendered by an individual contractor, not employed by or through an organization, see MM1. For POS program services, see MM3.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC), Medical and Health Care Payments [Box 6]

**M01 NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS** – Non-medical or non-health care related services rendered by individuals who provide client services either directly or on behalf of a client. Individual contractors are not employed by an organization but have direct contracts and receive direct payments from the department. Includes non-credentialed care providers such as: peer counselors and respite workers, as well as individuals belonging to a recognized human service profession such as: social workers, teachers, interpreters or translators. For non-medical or non-health related services by an individual employed by an organization, with the contract and payments made with/to the organization, see M1M.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**M02 REIMBURSEMENTS** – Reimbursement to clients or to individuals for expenses incurred on behalf of clients. Includes foster family stipends, adoption subsidies, guardians ad litem, volunteers, and reimbursement for expenses incurred while receiving services.

**Legal Authority:** Authorizing Legislation  
**Oversight Department:** ANF, CTR  
**Agreement Type:** Memorandum of Understanding, Receipt  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**M03 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL** – Payments pursuant to contracts with organizations to purchase specified social services or programs (excluding medical and health care, see MM3) on behalf of specifically identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Limited to services with no health care components. Includes payments to “Chapter 71B” approved private schools rendering special educational services.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7, § 22; 801CMR 21.00; 808 CMR 1.00; 815 CMR 3.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**M04 SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS** – Payments pursuant to contracts with organizations for direct services to clients designed to support and enhance the delivery of other direct client services (e.g., client transportation) or indirect/ancillary services which enhance, complement or supplement purchased client services (e.g., purchased contractor staff training or public information and referral programs). No individuals may be classified under this object code.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274, as amended; M.G.L. c. 7, § 22; 801 CMR 21.00; 815 CMR 3.00.  
**Oversight Department:** ANF, OSD, EHS, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form,  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**M07 TUITION AND EDUCATIONAL FEES** – Tuition, dormitory, board, incidental fees, and educational supplies paid to enroll clients in an established curriculum of elementary, secondary, post-secondary, graduate, or vocational instruction at an accredited educational institution. Excludes payments to “Chapter 71B” approved private schools rendering special educational services, see M03, MM3. **Comments:** Compensation is determined by the tuition and fee schedule of each educational institution.

**Legal Authority:** Authorizing Legislation  
**Oversight Department:** CTR  
**Agreement Type:** Invoice Statement, Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**M10 NON-HUMAN SERVICE – COOPERATIVE FUNDING CONTRACTS** – Payments for collective purchasing contracts and other cooperative funding contracts for Non-Human and Social Services and programs. For procurement and contracts for research, including research performed by private Higher Educational institutions, see Object Class HH. For grants or subsidies, see Object Class PP.

**Legal Authority:** Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**M11 HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT** – Expenditures for the purchase of Commonwealth owned equipment and furnishings necessary for the operation of Human and Social Service Programs; equipment and/or furnishings for use in programs operated by Commonwealth vendors and procured under M03, MM3 and M04. Equipment and/or furnishings eligible for purchase under this object code must be movable and have an acquisition cost exceeding \$500 and a useful life of more than one year. For example, equipment and/or furnishings purchased under this object code may include appliances, workshop production machinery, office files, desks, copiers and residential furnishings. Title to the equipment and/or furnishings vests with the Commonwealth. The department and the contractor are responsible for the inventory of the equipment and/or furnishings. The contractor is responsible for the return of the equipment to the department or transfer to another contractor upon termination of the contractor's contract pursuant to 808 CMR 1.04(5).

<i>Legal Authority:</i>	M.G.L. c.7 § 22; M.G.L. c.29 § 29B; st.1993 c. 110, s.274 as amended; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<i>Oversight Department:</i>	ANF, OSD, CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/PC/PRC
<i>Incidental Purchase:</i>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<i>Tax Forms:</i>	None

**M75 ADVANCES PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS** – Used to encumber advances in the MM Object Class.

<i>Legal Authority:</i>	M.G.L c. 29, §§ 23-25
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Oversight Department:</i>	TRE, HRD, CTR
<i>Payment Request:</i>	EAV/RA/AR
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

**M90 OPERATING TRANSFER** – Purchased Client Human Services and Social Services, and Non-Human Service Programs.

<i>Legal Authority:</i>	Authorizing Legislation; 815 CMR 6.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Copy of Authorizing Legislation; Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	OT (Use restricted to CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

**M98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1** – Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

<i>Legal Authority:</i>	M.G.L. c. 7, § 22; 801 CMR 21.00
<i>Oversight Department:</i>	ANF, OSD, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/CT/PRC
<i>Incidental Purchase:</i>	GAE/INP use restricted to <a href="#">Incidental Purchases</a>
<i>Tax Forms:</i>	None

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**M99 LATE PENALTY INTEREST** – Penalty interest for late payments.

<i>Legal Authority:</i>	815 CMR 4.00; M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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## OBJECT CLASS NN. HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE AND REPAIR COSTS AND LAND ACQUISITION

**Covered Expenditures:** This object class includes expenditures for the construction, reconstruction, installation, demolition, maintenance or repair of any building (vertical structures). The Division of Capital Asset Management and Maintenance DCAM/(DCP) oversees vertical structure construction, improvement, major maintenance and repair of fixed building systems and structures, land acquisition and related costs. This object class also includes the construction, reconstruction, alteration, remodeling or repair of any public work, or for the purchase of any material, improvement and maintenance of Horizontal/Lateral structures such as highways, roads, railroads, bridges and tunnels. The Executive Office of Transportation and Construction (TRP) and the Massachusetts Highway Division (DPW) oversee Horizontal/Lateral structure construction, improvements, maintenance, purchase of easements, rights of way and related transportation and drilling costs. Examples of major building construction projects are an addition, alteration, betterment or structural change to an asset, which results in its greater durability or extended useful life or to comply with current code regulations. Non-major facility infrastructure maintenance and repair of state buildings is overseen by the occupying department and includes day-to-day, routine and/or recurring repair and upkeep activities to keep an asset in good working condition throughout its estimated useful life or minor, non-recurring repair and upkeep that is needed to keep assets in good working condition. See Object Class LL for rules regarding lease, rent or TELP expenses.

**Expenditures Not Covered:** Purchase, lease, rental, maintenance and repair of equipment used in facility programs. For those, see Object Classes: FF, KK and LL.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition, for goods and services contracts:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- All Departments must comply with the Operational Services Division (OSD) Tax-Exempt Lease Purchase Financing Handbook <http://www.comm-pass.com>. (Search for “PRF17” under Contracts. The TELP Handbook is under “Terms/Forms”).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

### ❖ EQUIPMENT LEASE-PURCHASE (TELP) (Purchase of Commodity with Third Party Financing with goal of Ultimate Ownership)

- Department has a definite long term need for the Commodity;
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life;
- Department wants to “own” equipment;
- Department does not have sufficient available funds for outright purchase;
- ANF has approved the use of a TELP;
- Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments;
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth’s bond rating and must be carefully monitored;
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments;

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- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on MMARS as a CT or RPO;
- TELPS require recurring payment (RPO) mechanism to ensure timely payments;
- TELPS may not be terminated without prior approval of the Comptroller.

❖ **EQUIPMENT SHORT TERM RENTAL OR TERM LEASE (Short term use of equipment without ownership.)**

**Short Term Equipment Use Without Ownership (Less than 6 months) – Rental**

- Short Term “use” Department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments;
- Maintenance/insurance is provided by the contractor;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

**Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease**

- Lease gives the department only the “use” of the Commodity for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Procuring departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract;
- Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease;
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the Lease.

A Term Lease must be evaluated to determine if it should be categorized as capital or operating. The key points are as follows:

- Is there are transfer of ownership at the end of the lease?
- Is there a “bargain purchase option?” In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset’s **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset’s **FAIR MARKET VALUE** at the time of signing of the contract?

If the answer to ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.

**NN1 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES** – Person who provide engineering, research and scientific services including but not limited to design and planning for construction projects, architects, persons who advise/make decisions regarding plans, specifications and materials on construction projects including engineers, resident engineers and project managers; researchers and persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department. See CC for contract employee consultants. See HH2 or HH4 for non-construction projects.

<b>Legal Authority:</b>	M.G.L. c. 7, s. 38A ½ -380; M.G.L. c. 7, s. 42J; M.G.L. c. 29, §. 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, HRD, OSD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/CT/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a>
<b>Tax Forms:</b>	1099 (MISC)

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**N02 ARTISTS** – Persons who create works of art for construction projects.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**N03 ATTORNEYS/LEGAL SERVICES** – Persons who represent the state in legal matters on construction projects, or who provide any legal services related to a construction project, even if project is paid under a separate object code. For non-construction related legal services, see H09. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire.

**Legal Authority:** M.G.L. c. 12, § 3; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, AGO, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N04 APPRAISERS** – Persons who set the value of a piece of land or other real property interests. See HH1 for land appraisals not associated with construction projects, and JJ2 for non-land related appraisals of goods and/or services.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**N05 CONSTRUCTION MANAGEMENT** – Persons who oversee the development and progress of specific construction projects. Includes property management during period of construction. For non-construction property management, see N51.

**Legal Authority:** M.G.L. c. 7, § 38A½-38K; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, DCP, HRD, OSD, CTR  
**Agreement Type:** DCP CM-1 Construction Management Contract; Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

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**N06 COST ESTIMATORS** – Persons who estimate the actual cost of a project.

**Legal Authority:** M.G.L. c. 7 § 42H; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**N11 CONSTRUCTION BONUS** – Payments in excess of the construction fee for projects, which meet criteria, specified in the contract and which exceed the minimum contract standards.

**Legal Authority:** M.G.L. c. 7, § 39A-43K; M.G.L. c. 81; M.G.L. c. 30, §§ 39A-39R; M.G.L. c. 149, § 44A-44J; M.G.L. c. 29, § 8B  
**Oversight Department:** ANF, DCP, CTR  
**Agreement Type:** Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N12 TESTING FIRMS** – Firms that test concrete, soil or other items associated with a construction project.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, DCP, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**N13 HIGHWAY HORIZONTAL/LATERAL STRUCTURE PLANNING AND ENGINEERING** – Survey work, open space planning, transportation and transportation-related planning, environmental studies, title examinations, preliminary engineering on bridges and highways prior to the construction phase, and engineering services for bridges and highways during construction periods. Includes expert witnesses who prepare documents for court appearances.

**Legal Authority:** M.G.L. c. 29, § 9G, § 29A; M.G.L. c. 140B, §§ 9-10; M.G.L. c. 81; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**N14 HAZARDOUS WASTE REMOVAL SERVICES** – Costs associated with the assessment, disposal and/or removal of hazardous waste during a construction project. This includes costs associated with the planning and design of hazardous waste services. For non-hazardous waste removal, see N73. For non-construction-related hazardous waste removal, see N72.

**Legal Authority:** M.G.L. c. 21A-21I; M.G.L. c. 81; M.G.L. c. 16 § 18; M.G.L. c. 29, § 8B; § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, HRD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

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**N15 BUILDING/VERTICAL STRUCTURE CONSTRUCTION** – Costs associated with general contractors and vertical construction. Vertical construction is regulated by the Division of Capital Asset Management and Maintenance DCAM/(DCP) as defined by c.579 Acts of 1980 as codified in M.G.L. c. 7, where applicable. Use is limited to DCP and those departments delegated by DCP.

**Legal Authority:** M.G.L. c. 7 §§ 39A-43K; M.G.L. c. 149 §§ 44A-44J; M.G.L. c. 30, § 39M  
**Oversight Department:** ANF, DCP, CTR  
**Agreement Type:** Vertical Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N16 NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS** – Improvements of land; improvements to buildings including work required to restore or modernize a building that results in greater durability or extended useful life. For major facility infrastructure repairs, see N17. For day-to-day facility infrastructure or system maintenance, see N50. For property management, see N51.

**Legal Authority:** M.G.L. c. 7, §§ 39A-43K; M.G.L. c. 30, §§ 39A-39R; M.G.L. c. 149, § 44A-44J; M.G.L. c. 29, § 8B  
**Oversight Department:** ANF, DCP, CTR  
**Agreement Type:** Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N17 MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS** – Projects to repair/replace large, fixed equipment such as replacement of HVAC system; elevator replacement; large-scale roof replacement; replacing a building façade; installation of energy conservation equipment and controls system upgrades to restore or modernize a building, extending its useful life. To adapt a building or a system to meet new codes and/or uses; usually involves a comprehensive project including systems and equipment and an expected useful life of several years. For major improvements and maintenance of land; improvements to buildings including heating, air conditioning, ventilation and cooling systems, including energy conservation equipment; work that results in allowing a facility to meet its expected useful life, to restore systems to their intended function or to comply with code requirements. This work is controlled and supervised or overseen by DCAM/(DCP). For Non-Major Infrastructure maintenance and repair, see N50; property management, see N51; See N60 for lawn and grounds equipment maintenance and repair costs. N61 for outright purchase of lawn and grounds equipment for TELP-financed facility infrastructure equipment and work, see N62. For lease and rental of maintenance, repair and grounds equipment see N63.

**Legal Authority:** M.G.L. c. 7, § 40B; §§ 39A-43K; M.G.L. c. 30, §§ 39A-39R; M.G.L. c. 149, § 44A-44J; M.G.L. c. 29, § 8B; M.G.L. c.25A section 11C  
**Oversight Department:** ANF, DCP, CTR  
**Agreement Type:** Construction Contract, Energy Services Agreement  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N18 INITIAL FURNISHINGS AND EQUIPMENT PURCHASES** – Purchase of furnishings and equipment related to construction, renovations, or improvements.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**N19 LAND ACQUISITION AND EMINENT DOMAIN** – Acquisition of land and related expenditures, including eminent domain costs and real estate taxes. For relocation costs, see N30. For attorneys and appraisers, see N03 and N04. For interest on eminent domain payments, see N96.

**Legal Authority:** M.G.L. c. 79; M.G.L. c. 7, 40E-40N; M.G.L. c. 81, § 7; M.G.L. c. 159, § 60;  
M.G.L. c. 92, § 117; Authorizing Legislation  
**Oversight Department:** ANF, DCP, TRP, CTR  
**Agreement Type:** Deed; Eminent Domain Order; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC; GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(S)

**N20 LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND** – Purchases specifically mandated by the legislature or courts.

**Legal Authority:** Authorizing Legislation; Court Order; M.G.L. c. 29, § 9G  
**Oversight Department:** ANF, CTR  
**Agreement Type:** Copy of Authorizing Legislation; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N21 HIGHWAY HORIZONTAL/LATERAL CONSTRUCTION** – Costs associated with the construction, rehabilitation and structural maintenance of highways, bridges, tunnels, transportation facilities and environmental remediation projects, such as: grading, replacement, etc. See N23 if materials only are purchased for department use.

**Legal Authority:** M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. c. 140B, § 10;  
M.G.L. c. 30, § 39M  
**Oversight Department:** TRP, ANF, CTR  
**Agreement Type:** Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N22 HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS** – Costs associated with cosmetic maintenance and other work to maintain bridges and highways such as: landscaping, snow and ice removal, paving and patching, litter control, catch basin cleaning, line and bridge painting, tunnel cleaning, see N23 if materials only are purchased for department use.

**Legal Authority:** M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. c. 140B, § 10;  
M.G.L. c. 30, § 39M  
**Oversight Department:** TRP, CTR  
**Agreement Type:** Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**N23 HIGHWAY HORIZONTAL/LATERAL MAINTENANCE MATERIALS** – Costs of materials used to maintain highways, e.g., sand, salt, patch, etc.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 30, § 39M  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

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**N24 RAILROADS** – Purchase of railroad land, rights of way and ties in conjunction with capital projects.

*Legal Authority:* M.G.L. c. 161C; M.G.L. c. 79, § 1  
*Oversight Department:* TRP, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(S)

**N25 RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY** – Includes payments for temporary or permanent use of property for construction of bridges, highways and railroad rights of way.

*Legal Authority:* M.G.L. c. 161C; M.G.L. c. 79, § 1  
*Oversight Department:* TRP, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(S)

**N26 MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY** – Expenditures for dispatching, maintenance of way, track structures and signals, procedures training, trackage charges and other related expenses pursuant to an agreement to operate train services.

*Legal Authority:* M.G.L. c. 161C  
*Oversight Department:* TRP, CTR  
*Agreement Type:* Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**N27 TRANSPORTATION OPERATING AGREEMENTS** – Transportation of passengers and freight by railroad, bus, boat and plane. For direct client transportation services, see M04.

*Legal Authority:* M.G.L. c. 161C; Authorizing Legislation  
*Oversight Department:* TRP, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**N29 DRILLING CONTRACTS** – Cost of drilling associated with preliminary engineering projects.

*Legal Authority:* M.G.L. c. 29, § 8B; M.G.L. c. 81; M.G.L. c. 92, § 103  
*Oversight Department:* TRP, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

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- N30 RELOCATION COSTS FOR LAND TAKING** – This includes moving expenses-residential (fixed), moving expenses (actual), moving expenses-residential (actual), moving expenses-business, payments in lieu of actual business moving expenses, replacement housing payment-tenants and certain others, contract payments to local public agencies, and last resort housing-preliminary and last resort housing-final.

**Legal Authority:** M.G.L. c. 79A; Federal Register, Vol. 5 No. 40, March 2, 1989, Section 24.208  
**Oversight Department:** ANF, DCP, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- N41 NON-ROAD INFRASTRUCTURE CONSTRUCTION** – Cost associated with the construction, rehabilitation and structural maintenance of boardwalks, dams, beaches, paved bike and pedestrian trails, recreational projects, sewer systems, seawall fishing and boat piers, etc.

**Legal Authority:** M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. 140B, § 10; M.G.L. c30, § 39M  
**Oversight Department:** TRP, ENV, ANF, CTR  
**Agreement Type:** Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099 (MISC)

- N50 NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR** – For non-major improvements and maintenance of land, work that is done to return building systems or equipment to service to reach the originally anticipated life, to achieve the originally intended function or to comply with code requirements. Includes repairs required after a failure or to make building systems or equipment operation more efficient. This repair or maintenance work is low in cost to correct and **does not** include activities to expand the capacity of the building or otherwise upgrade the asset to serve needs greater than or different from those originally intended. Includes preventive maintenance activities to maximize the reliability, performance and lifecycle of buildings, systems and equipment. These projects are controlled and supervised by the operating agency. Generally, repairs to fixed equipment or replacement of a component thereof. Replacement of a component of an HVAC system (e.g. air handling unit, boiler, water heater, etc.); cleaning, adjustment, lubrication and/or selective parts replacements of building systems and equipment components. Roof patching, painting service calls to repair fixed equipment (e.g. an elevator). Includes replacement floor coverings; improvements to buildings including management maintenance systems. Includes the purchase of equipment necessary to the functioning of a facility. Also includes services performed, for example: plumbers, electricians, carpenters, locksmiths, etc.: For major facility infrastructure maintenance and improvements, see N17. For property management, see N51. See N60 for lawn and grounds equipment maintenance and repair costs; N61 for outright purchase of lawn and grounds equipment. For TELP-financed facility infrastructure equipment and work, see N62. For facility infrastructure maintenance and repair equipment rentals or leases see L63

**Legal Authority:** M.G.L. c. 7, §§ 40B, 39A-43K; M.G.L. c. 30, §§ 39A-39R, 51-52; M.G.L. c. 149, § 44A-44J; M.G.L. c. 7, § 22; M.G.L. c. 29, § 8B; MGL c.141, 142, 143, 146; 801 CMR 21.00  
**Oversight Department:** ANF, DCP, CTR, OSD  
**Agreement Type:** Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

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**N51 PROPERTY MANAGEMENT** – Persons responsible for providing comprehensive management, maintenance, improvements and tenant services of Commonwealth property. For solely construction related building projects, see N16 and/or N17.

**Legal Authority:** M.G.L. c. 149; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR, DCP  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form, Construction Contract  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N52 FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR TOOLS AND SUPPLIES** – For example: hardware, plumbing, electrical supplies, small tools, groundskeeping tools, filters, boiler treatment chemicals, etc.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR, DCP  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

**N60 LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR** – For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 90 h.p, shredders and chippers, trimmers, tillers.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N61 LAWN AND GROUNDS EQUIPMENT** – For outright purchase of equipment such as: compact tractors, snow throwers, chainsaws, leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. N60 for lawn and grounds equipment maintenance and repair costs. See N62 for TELP equipment lease-purchase; N63 for equipment rental or lease.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

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- N62 TELP LEASE PURCHASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS**– TELP lease purchase of items necessary for the maintenance of a state facility to allow a building to meet its expected useful life or to restore a facility to a condition to enable it to meet the purposes for which it was originally intended, for example: energy conservation equipment. Also includes compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. See N50 for purchases for non-major facility infrastructure maintenance and repair: N60 for lawn and grounds equipment maintenance and repair costs.; N61 for outright purchase of lawn and grounds equipment; N63 for lease or rental. TELP purchases must comply with TELP rules listed at beginning of object class.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- N63 RENTAL OR LEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT**– Items necessary for the maintenance of a state facility, for example: temporary heating or cooling systems. For rental or lease of law enforcement and security equipment, see L30. See G01 for rental or lease of modular units. Also includes, compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. See N50 for purchases for non-major facility infrastructure maintenance and repair: N61 for outright purchase of lawn and grounds equipment. N60 for lawn and grounds equipment maintenance and repair costs; N61 for outright purchase of lawn and grounds equipment; N62 for TELP lease purchase of maintenance, lawn and grounds equipment.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

- N64 GARDEN EXPENSES, TOOLS AND SUPPLIES** – Items used in connection with gardening operations, for example: fertilizers, pesticides, tree seedlings, groundskeeping tools, etc. For programmatic equipment, repairs and repair parts, see Object Classes KK or LL.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

- N70 CLEANERS/JANITORS** – Services to clean or maintain offices or properties.

**Legal Authority:** M.G.L. c. 149, § 27H; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

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**N71 EXTERMINATORS/INTEGRATED PEST MANAGEMENT** – Persons who provide pest control services to eliminate or protect against health, safety and property damage risks caused by insects, rodents, birds, reptiles or other animals.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c.132, § 11;  
M.G.L. c.128 & c.129  
**Oversight Department:** ANF, OSD, ENV, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N72 HAZARDOUS WASTE REMOVAL SERVICES** – Costs associated with the assessment, disposal and/or removal of hazardous waste not related to a construction project. This includes costs associated with the planning and designing of hazardous waste services. Also includes medical waste. For non-hazardous waste removal, see N73. For construction-related hazardous waste removal, see N14.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c.21E  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N73 NON-HAZARDOUS WASTE REMOVAL SERVICES** – Persons who remove and dispose of non-hazardous waste. For non-construction related hazardous waste removal, see N72. Also includes document-destruction services. For Medical Waste, see N72.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 16, § 18 et.seq; 21C  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N74 SNOW REMOVAL AND GROUNDSKEEPING SERVICES** – Persons who remove snow or maintain parks, recreational grounds and sidewalks and perform other related duties. For the state highway snow removal programs, see N22. See F23 for departments authorized to provide groundskeeping services. See HH2 for landscape designers.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**N90 OPERATING TRANSFER** – Construction and improvements of buildings and maintenance of infrastructure and land acquisition.

**Legal Authority:** Authorizing Legislation; 815 CMR 6.00  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Legislation, Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** OT (Use restricted to CTR)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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- N93 HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR’s Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to the claimant and their attorney because the payment is made either jointly to the claimant and claimant’s attorney, or solely to claimant attorney. No payments may be made to a third party that is not the claimant’s attorney. All payments must be made using the attorney’s TIN. Types of damages payable under this object code include vertical and horizontal construction claims and other claims authorized to be paid under this object code by CTR’s Legal Unit. These claims are payable by department using department funds associated with the relevant contract or other legally available department funds. All payments are subject to appropriations. See N95 and N99 for all interest payments that must be paid separately from damages.

**Legal Authority:** M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment  
**Oversight Department:** AGO, ANF, CTR  
**Agreement Type:** Certified copy of Settlement or Judgment; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099-MISC (Box 14) to Attorney, CTR issues manual 1099 (MISC) (Box 3) to Claimant

- N94 HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE** – No payments may be made using this object code without prior approval of CTR’s Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to the claimant, and which are payable solely to claimant or third party insurer. All payments must be made under claimant’s TIN. The check may be mailed to the claimant’s attorney or other 3<sup>rd</sup> party address using an additional remittance address without the attorney or 3<sup>rd</sup> party being listed as a payee. Payments to claimant attorneys may not be made using this object code. Types of damages payable under this object code include vertical and horizontal construction claims and other claims authorized to be paid under this object code by CTR’s Legal Unit. Upon approval of use of object code by CTR’s Legal Unit, these claims are payable by department using department funds associated with the relevant contract or other legally available department funds. Does NOT include employment related claims (claims made by current or former employee arising from employment). See N95 and N99 for interest payments.

**Legal Authority:** 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment  
**Oversight Department:** AGO, ANF, CTR  
**Agreement Type:** Certified copy of Settlement or Judgment; Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099-MISC (Box 3) to Claimant or Insurer

- N95 LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT PROJECTS** – Penalty interest on late payments related to a construction project or settlement or judgment arising out of a construction project. Does not include interest payments on eminent domain takings, See N96.

**Legal Authority:** M.G.L. c. 30, § 39G-39K; 815 CMR 4.00  
**Oversight Department:** CTR, DPW, DCP  
**Agreement Type:** Valid Claim Under Contract  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(INT)

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**N96 LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING** – Interest payments on eminent domain taking.

**Legal Authority:** M.G.L. c. 79, § 37  
**Oversight Department:** CTR  
**Agreement Type:** Valid Claim Under Contract  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(INT)

**N98 REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS** –  
Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

**N99 LATE PENALTY INTEREST** – Interest penalty for late payments.

**Legal Authority:** M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00  
**Oversight Department:** CTR  
**Agreement Type:** Valid Claim Under Contract  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(INT)

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## OBJECT CLASS PP. GRANTS AND SUBSIDIES

**Covered Expenditures:** This object class includes grants and subsidies to both public and non-public entities, with certain specified restrictions, as outlined in 815 CMR 2.00 and the CTR Policy [State Grants and Federal Sub grants](#). A public entity includes, but shall not be limited to, a city, town, township, municipality, commission, district, school district, special district, local public authority, or any department or instrumentality of local public authorities, and public authorities (as defined in M.G.L. c. 29, § 1). A grant provides financial assistance under contractual terms with Grantees (Public and Non-Public entities) to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. A grant may not be made for a procurement or contract for the purchase of Goods or Services for a department's own use. Grants of discretionary funds that have not been legislatively designated to either be distributed through a formula or other non-discretionary method, or to specified grantees, are awarded through an open public process. A subsidy is a legislatively mandated payment of a specific amount of funds to a specifically named entity.

**NEW REQUIREMENT FOR GRANTS:** A public posting (Comm-PASS, department website, newspaper, etc.) is required for grants when:

- the total anticipated value of any single grant award *may* exceed \$50,000 for the duration of the grant or grant program, or;
- the pool of potential eligible grant recipients includes, or *may* include, non-public entities, or;
- the total available fund for disbursement in any fiscal year exceeds \$200,000.

**Requirements:** All Commonwealth departments disbursing grants must comply with 815 CMR 2.00 and are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Grants must comply with Incidental Purchase requirements identified by CTR and OSD. All grants must use the Commonwealth Terms and Conditions/Standard Contract Form. Subsidies must use the Subsidy Agreement or comparable agreement.

**Expenditures Not Covered:** This object class does not include purchased human service programs, and other contract types of client human and non-human services and social services, see Object Class MM. For Entitlement Programs, see Object Class RR.

**PP1 GRANTS TO NON-PUBLIC ENTITIES** – Payments of discretionary and non-discretionary (designated) financial assistance from trust or federal funds under contractual terms to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the grantor department's legislative mandate. Grants to non-public entities are limited to trust and federal funds, unless otherwise specified by legislation or unless the department has publicly posted the grant(s).

<b><i>Legal Authority:</i></b>	Authorizing Legislation; Appropriation Act; 815 CMR 2.00
<b><i>Oversight Department:</i></b>	CTR
<b><i>Agreement Type:</i></b>	Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
<b><i>Pre/Encumb/Payment Request:</i></b>	RQS (optional pre-encumbrance)/CT/PRC
<b><i>Incidental Purchase:</i></b>	See 815 CMR 2.00 and CTR Policies for guidance on Incidental Grants; same threshold as Incidental Purchases; GAE/INP use restricted to <a href="#">Incidental Purchases</a>
<b><i>Tax Forms:</i></b>	None

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**P01 GRANTS TO PUBLIC ENTITIES** – Payments of discretionary and non-discretionary (designated) financial assistance under contractual terms to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department’s legislative mandate. Grants to public entities may be made from all sources of funds (account types: Budgetary, Capital, Trust and Federal).

**Legal Authority:** Appropriation Act; 815 CMR 2.00  
**Oversight Department:** CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** See 815 CMR 2.00 and CTR Policies for guidance on Incidental Grants; same threshold as Incidental Purchases; GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** None

**P02 SUBSIDIES** – Non-discretionary funds unconditionally appropriated by the Legislature to a specific entity. In order to be considered a “subsidy”, the Appropriation Act or general or special language must designate the funds as a direct “payment” (not as “Grant” or a “Contract”) and must specify the amount of funds to be paid and the name of the entity to receive the payment(s). **Comments:** A copy of the appropriation act or general or special law language authorizing the subsidy must be submitted.

**Legal Authority:** Authorizing Legislation; Appropriation Act; 815 CMR 2.00  
**Oversight Department:** CTR  
**Agreement Type:** Copy of Authorizing Act Language Authorizing Subsidy; Subsidy Agreement  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**P04 “CHERRY SHEET” DISTRIBUTIONS** – Designated local aid payments by the Department of Revenue (DOR) via the department of the State Treasurer (TRE) based upon percentages delineated in the General Appropriations Act. **Comments:** Reconciliation of DOR’s “Green Sheet” with TRE deductions applied. These are usually direct transfers to a city, town or other local governmental entity.

**Legal Authority:** Appropriation Act; Authorizing Legislation  
**Oversight Department:** DOR, TRE, CTR  
**Agreement Type:** N/A  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**P05 STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS** – Taxes, fines, fees, etc. imposed at the option of local governments, which are collected at the state level and redistributed to eligible units of local government, such as: hotel/motel and jet fuel taxes. **Comments:** City or town taxes collected by the state and disbursed by TRE (for example: hotel/motel tax; jet fuel tax).

**Legal Authority:** M.G.L. c. 64G, § 3A; M.G.L. c. 64J; Authorizing Legislation  
**Oversight Department:** DOR, TRE, CTR  
**Agreement Type:** N/A  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/TD  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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- P06 OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES** – Legislatively mandated commitments by the Commonwealth to fund an identifiable expense originally incurred by a state authority (as defined by M.G.L. c. 29, § 1).  
*Comments:* For example: debt service assistance and agreement by the Commonwealth to act as guarantor of authority debt.

*Legal Authority:* Appropriation Act; Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX /TD  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- P07 FINANCIAL ASSISTANCE FOR WITNESS PROTECTION SERVICES** – Legislatively authorized payments for Witness Protection Services approved by the Witness Protection Board as identified by and provided by District Attorneys, the Attorney General or other legislatively specified departments. (As defined by M.G.L. c. 263A).

*Legal Authority:* Appropriation Act; Authorizing Legislation; M.G.L. c. 263A  
*Oversight Department:* EPS, CTR  
*Agreement Type:* Copy of Authorizing Legislation  
*Pre/Encumb/Payment Request:* EA/AR /GAP (optional pre-encumbrance)/GAE/GAX/IE/ITI, ITA (Use restricted to AGO, District Attorneys and EPS)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- P75 ADVANCES GRANTS AND SUBSIDIES** – Used to encumber advances in the PP Object Class.

*Legal Authority:* M.G.L c. 29, §§ 23-25  
*Oversight Department:* TRE, HRD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

- P90 OPERATING TRANSFER** – Grants and Subsidies

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation, Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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## OBJECT CLASS RR. ENTITLEMENT PROGRAMS

**Covered Expenditures:** This object class includes entitlement payments made to recipients/beneficiaries and/or service providers on behalf of recipients/beneficiaries for authorized services to Commonwealth residents. The Commonwealth through an authorized state department that maintains the program and is governed by specific rules and regulations determines eligibility and verification of the recipient and/or provider to participate in entitlement programs. **These payments are primarily categorized as financial assistance and the recipients/beneficiaries are identified prior to payment.**

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition, for commodity and services contracts:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

**Expenditures Not Covered:** This object class does not include purchased human service programs, and other contract types of client human and non-human services and social services, see Object Class MM. For Grants and Subsidies, see Object Class PP.

**RR1 NUTRITIONAL ASSISTANCE** – Nutritional assistance to eligible or qualifying low-income families individuals. (In particular, nutritional assistance to non-citizens who were made ineligible for the Food Stamp Program due to non-citizen status. Recipient must have resided in the Commonwealth for at least 60 days.

<i>Legal Authority:</i>	M.G.L. c.18, s.2; M.G.L. c. 118; M.G.L. c.5; Appropriation Act
<i>Oversight Department:</i>	EHS, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to WEL)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

**R01 TRANSITIONAL AID FOR NEEDY FAMILIES (TANF)** – Financial assistance to low-income families with dependent children.

<i>Legal Authority:</i>	M.G.L. c. 18; M.G.L. c. 118; Appropriation Act
<i>Oversight Department:</i>	EHS, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	EA(Use restricted to WEL)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

  

<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to WEL)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

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**R02 EMERGENCY ASSISTANCE** – Emergency payments of rental assistance for individuals, or on behalf of individuals, regardless of qualification or status in any other benefit/assistance program.

**Legal Authority:** M.G.L. c. 18; M.G.L. c. 18B, § 2; M.G.L. c. 19A, § 18; M.G.L. c. 23B, § 24-26; c. 111E, § 9;  
Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** EA/EBT (Use restricted to WEL)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R03 FUEL ASSISTANCE** – Payments directly to, and on behalf of, qualified applicants for energy related programs, e.g., LIHEAP and utility payments.

**Legal Authority:** M.G.L. c. 23B, § 24A; Appropriation Act  
**Oversight Department:** OCD, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R04 SUPPLEMENTAL SECURITY INCOME (SSI)** – A federally administered program, funded in part by the Commonwealth, which provides cash assistance to the elderly, disabled and blind.

**Legal Authority:** M.G.L. c. 18, § 2; M.G.L. c. 118A, § 1; M.G.L. c. 117A, § 1; Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** EA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R05 REFUGEE ASSISTANCE** – Financial and medical assistance to newly settled refugees.

**Legal Authority:** M.G.L. c. 6, § 206I; Refugee Act of 1980; (P. L. 96.212); Immigration Reform & Control Act, (P. L. 99-603); Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX/EA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R06 EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC)** – Financial assistance to needy individuals ineligible for other public assistance programs e.g., TANF or SSI. For medical assistance, see R07.

**Legal Authority:** M.G.L. c. 18, § 2; M.G.L. c. 117A, § 1; Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** EA RQS (optional pre-encumbrance)/CT/PRC/EBT  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**R07 MEDICAL ASSISTANCE** – Limited medical benefit payments for needy individuals ineligible for other public assistance programs e.g., Medicaid, see R10. Includes Healthy Start, Organ Transplant Programs, etc.

**Legal Authority:** M.G.L. c. 118E; M.G.L. c. 111, § 24D; Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act  
**Oversight Department:** ANF, EHS, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** EA/RQS (optional pre-encumbrance)/CT/PRC/EBT  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC), Medical and Health Care Payments [Box 6]

**R08 CHILD SUPPORT** – Payments to custodial parents who are not currently receiving TANF benefits.

**Legal Authority:** 42 U.S.C. § 651; M.G.L. c. 119; MG.L. c. 119A; Appropriation Act  
**Oversight Department:** DOR, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** EA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R09 EDUCATIONAL ASSISTANCE** – Scholarship, stipend, and fellowship payments directly to, or on behalf of, Commonwealth students. Includes the Commonwealth match for federal financial aid programs.

**Legal Authority:** M.G.L. c. 15A; M.G.L. c. 15C; M.G.L. c. 18, § 2; M.G.L. c. S55 (Mass. Higher Education Assistance Corp.); Appropriation Act  
**Oversight Department:** RGT, Higher Education departments, CTR  
**Agreement Type:** Scholarship/Fellowship Language  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R10 MEDICAID** – Payments to providers for medical assistance given on behalf of financially and medically needy individuals.

**Legal Authority:** M.G.L. c. 18, § 2; M.G.L. c. 118E; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act  
**Oversight Department:** ANF, EHS, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC/IET  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC), Medical and Health Care Payments [Box 6]

**R11 MANDATED SHARED COSTS** – Programs with legislatively shared cost components; for example: “Section 8” and “Chapter 766”.

**Legal Authority:** M.G.L. c. 121B; M.G.L. c. 71B; 603 CMR 28.00; Appropriation Act  
**Oversight Department:** OCD, DOE, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC/EBT  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

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**R12 INMATE RELEASE** – Payments authorized by the superintendent of a correctional institution to an inmate upon release.

*Legal Authority:* M.G.L. c. 6, § 129; Appropriation Act  
*Oversight Department:* EPS, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R13 VETERANS ASSISTANCE** – Reimbursements to cities and towns for financial assistance to veterans. Includes war bonus payments directly to veterans and payments of annuities and payments for annuities to 100% disabled veterans and certain parents and spouses of deceased veterans.

*Legal Authority:* M.G.L. c. 115, § 6; Appropriation Act  
*Oversight Department:* TRE, VET, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment:* RQS (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R14 ENVIRONMENTAL CONSERVATION PROGRAMS** – Payments on behalf of pre-qualified individuals for home energy improvements and for the removal of environmental hazardous materials in the home or other conservation programs.

*Legal Authority:* M.G.L. c. 25A, § 11A; Appropriation Act  
*Oversight Department:* OCD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R15 VOUCHER TYPE PROGRAMS** – Payments to providers on behalf of clients who have received a specific service for a pre-determined amount, for example: day care and Women, Infants, and Children (WIC), nutrition and school lunch.

*Legal Authority:* M.G.L. c. 111, § 24D; M.G.L. c. 18B; Appropriation Act  
*Oversight Department:* EHS, DOE, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**R16 INDIVIDUAL EMPLOYMENT ASSISTANCE** – Payments to clients for transportation expenses incurred while seeking employment or participating in employment training programs.

*Legal Authority:* M.G.L. c. 151A, § 22; M.G.L. c. 23, § 9I-9N; Appropriation Act  
*Oversight Department:* EOL, EHS, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**R17 UNEMPLOYMENT BENEFITS** – Benefits paid directly to eligible individuals who are unemployed.

*Legal Authority:* M.G.L. c. 151A, § 22; Appropriation Act  
*Oversight Department:* TRE, EOL  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX/TD  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099 (G)

**R18 EMPLOYMENT ASSISTANCE** – Payments to providers on behalf of individuals seeking job training and payments to labor shortage programs such as: health care education, training, career development, and child care.

*Legal Authority:* M.G.L. c. 151A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act  
*Oversight Department:* ANF, EOL, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC)

**R19 COMPENSATION TO VICTIMS OF VIOLENT CRIMES** – Payments for expenses incurred as a result of violent crimes. Also provides for benefits to spouse/family members killed in the line of duty.

*Legal Authority:* M.G.L. c. 258B; M.G.L. c. 32A, § 100A; Appropriation Act  
*Oversight Department:* AGO  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE, GX9 (Use restricted to TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R20 WORKER'S COMPENSATION** – Benefits paid to non-employees.

*Legal Authority:* M.G.L. c. 152  
*Oversight Department:* DIA, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R21 CLIENT MEDICAL SERVICES** – Payments, as needed, to providers on behalf of custodial clients of the Commonwealth who need services such as: medical, rehabilitative, etc.; and medical payments for non-employees by an authorized department.

*Legal Authority:* M.G.L. c. 18, § 2; M.G.L. c. 118; 815 CMR 3.00; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act  
*Oversight Department:* ANF, EHS, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC  
*Incidental Purchase:* GAE/INP use restricted to [Incidental Purchases](#).  
*Tax Forms:* 1099(MISC), Medical and Health Care Payments [Box 6]

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**R22 HEALTH INSURANCE PROGRAMS** – Medical plan coverage to subscribers and payments to health insurance entities for the purpose of providing health insurance to residents. **Comments:** References Commonwealth’s Universal Health Care Program and Mass Health Insurance Reimbursement Program.

**Legal Authority:** M.G.L. c. 118E; M.G.L. c. 118F; Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC/EA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R23 POSTMORTEM EXPENSES** – Postmortem related expenses, including the cost of funerals.

**Legal Authority:** M.G.L. c. 117A, §§ 10, 19; M.G.L. c. 118, § 2; M.G.L. c. 118A, § 7; M.G.L. c. 41, § 100G; Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**R24 PUBLIC COUNSEL** – Private attorneys contracted by the Committee for Public Counsel Services who provide direct legal services to indigent clients. Includes other expenses related directly to the provision of legal services to indigent clients.

**Legal Authority:** M.G.L. c. 211D, § 12; M.G.L. c. 261, § 27A-G; Appropriation Act  
**Oversight Department:** CPC, CTR  
**Agreement Type:** Notice of Assignment; Court Motion  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC (Use restricted to CPC)  
**Incidental Purchase:** N/A  
**Tax Forms:** 1099(MISC)

**R25 CLIENT LEGAL SERVICES** – Legal service payments for non-employees by an authorized department.

**Legal Authority:** M.G.L. c. 211D, § 12; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act  
**Oversight Department:** ANF, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#)  
**Tax Forms:** 1099(MISC)

**R26 UNCOMPENSATED CARE PROGRAMS** – Payments to hospitals and community health centers for the purpose of providing reimbursement for uncompensated care pool liabilities (Universal Health Care).

**Legal Authority:** M.G.L. c. 118F; 114.6 CMR 11.00; Appropriation Act  
**Oversight Department:** EHS, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC (Use restricted to HCF)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

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**R27 MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)** – Payments to Medicaid members for personal needs, such as: toiletries, health and comfort items, etc.

*Legal Authority:* M.G.L. c. 118E; Appropriation Act  
*Oversight Department:* EHS, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R28 MEDICAID PERSONAL MEMBER TRANSPORTATION** – Payments to Medicaid members for out-of-pocket cash expenditures for travel to and from a Medicaid provider. For Client Transportation, see M04.

*Legal Authority:* M.G.L. c. 118E; Appropriation Act  
*Oversight Department:* EHS, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R29 TEACHER INCENTIVE PAYMENTS** – Incentive payments to attract and retain teachers employed in local public schools.

*Legal Authority:* M.G.L. c. 15A §§ 19A, B, C; Appropriation Act  
*Oversight Department:* DOE, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to DOE)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC) [Box 3 Other Income]

**R75 ADVANCES BENEFIT ENTITLEMENT PROGRAMS For R01, R02, R04, R06 R08 and R22** – Used to encumber advances in the Object Class RR. Specifically: R01, R02, R04, R06, R08 and R22. It must also be used to return advance funds with an AR.

*Legal Authority:* M.G.L c. 29, §§ 23-25  
*Oversight Department:* TRE, HRD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Encumb/Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R76 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R08 (USE LIMITED TO DOR)** – Used to encumber advances in the Object Class RR. Specifically: R08. It must also be used to return advance funds with an AR. Use limited to DOR.

*Legal Authority:* M.G.L c. 29, §§ 23-25  
*Oversight Department:* TRE, HRD, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Encumb/Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**R77 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R07 (USE LIMITED TO DOR)** – Used to encumber advances in the Object Class RR. Specifically: R07. It must also be used to return advance funds with an AR. Use limited to WEL

*Legal Authority:* M.G.L c. 29, §§ 23-25  
*Oversight Department:* TRE, CTR  
*Encumb/Payment Request:* EAV/RA/AR  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R90 OPERATING TRANSFER -.**

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation, Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**R99 LATE PENALTY INTEREST** – Pursuant to 815 CMR 4.00 and Massachusetts General Laws c. 7A, § 5A; Massachusetts General Laws c. 29 §§ 20C, 29C.

*Legal Authority:* M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00; Appropriation Act  
*Oversight Department:* CTR  
*Agreement Type:* Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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## OBJECT CLASS SS. DEBT PAYMENT

### S01 BOND REDEMPTION – Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

### S02 BOND REDEMPTION – Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

### S03 BOND REDEMPTION – Discount.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

### S04 NOTE REDEMPTION – Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

### S05 NOTE REDEMPTION – Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

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**S06 MINI-BOND REDEMPTION – Principal.**

*Legal Authority:* Specific Bond Authorizations  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* TD (Use restricted to TRE and CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S07 MINI-BOND REDEMPTION – Interest.**

*Legal Authority:* Specific Bond Authorizations  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* TD (Use restricted to TRE and CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S08 BOND SALE AGENT – Payments to agents for processing the sale of bonds and administrative costs.**

*Legal Authority:* Specific Bond Authorizations  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* TD (Use restricted to TRE and CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S09 OTHER DEBT SERVICES – Payments by departments, other than the department of the State Treasurer and the Office of the Comptroller, as authorized by legislation. Includes debt service expenses.**

*Legal Authority:* Specific Bond Authorizations  
*Oversight Department:* TRE, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form.  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**S10 BOND SWAP PAYMENTS – Payments related to interest rate swaps of Commonwealth debt instruments.**

*Legal Authority:* Specific Bond Authorizations  
*Oversight Department:* TRE, CTR  
*Agreement Type:* TD/JV  
*Pre/Encumb/Payment Request:* TD (Use restricted to TRE and CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**S11 PAYMENT TO REFUND BOND ESCROW AGENT** – Payment to refund bond escrow agents.

*Legal Authority:* M.G.L. c. 29  
*Oversight Department:* TRE, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S90 OPERATING TRANSFER – DEBT SERVICE** – Principal.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S91 OPERATING TRANSFER – DEBT SERVICE** – Interest.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**S92 OPERATING TRANSFER – DEBT SERVICE** – Discount.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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## OBJECT CLASS TT. LOANS AND SPECIAL PAYMENTS

**T01 LOANS TO GOVERNMENTAL ENTITIES** – Loans to political sub-divisions or other governmental entities of the Commonwealth. These funds are distributed pursuant to an agreement that stipulates repayment.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* ANF, CTR  
*Agreement Type:* Loan Agreement  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC/TD  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T02 LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH** – These funds are distributed pursuant to an agreement that stipulates repayment.  
*Comments:* Reportable on 1099(MISC) only if loans are forgiven.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* ANF, CTR  
*Agreement Type:* Loan Agreement  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC/TD  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T03 INTERSTATE COMPACT DISTRIBUTIONS** – Distributions to other states where the Commonwealth is the administrative lead in Interstate Compacts.

*Legal Authority:* 815 CMR 2.00; Special Laws or Compact Agreement  
*Oversight Department:* CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T04 PAYMENTS AND REFUNDS** – Payments and refunds to the federal government pursuant to an agreement.

*Legal Authority:* U.S. Government  
*Oversight Department:* CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T05 INITIAL PAYMENT OF PRIZES TO AWARDEES** – For example: Megabucks winners, etc.

*Legal Authority:* M.G.L. c. 29, § 38; M.G.L. c. 10  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAE/GAX/TD  
*Incidental Purchase:* N/A  
*Tax Forms:* W-2G

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**T06 ANNUITIES** – Annuities purchased from insurance carriers for award disbursement.

*Legal Authority:* M.G.L. c. 29, § 38; M.G.L. c. 10  
*Oversight Department:* TRE, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T07 REIMBURSEMENT** – Reimbursements to the Commonwealth by insurance carriers for awardee disbursements.

*Legal Authority:* M.G.L. c. 29, § 38; M.G.L. c. 10  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T08 BONUS INCENTIVE FOR LOTTERY AGENTS** – Payments to lottery agents for commission compensation.

*Legal Authority:* M.G.L. c. 29, § 38; M.G.L. c. 10  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**T09 REVENUE MAXIMIZATION CONTINGENT FEES** – Payments resulting from increased revenue as a result of work performed that resulted in increased funding.

*Legal Authority:* M.G.L. c. 29, § 29E; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 802 CMR 7.00; 815 CMR 8.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

**T10 DEBT COLLECTION – CONTINGENT FEES** – Payments to authorized debt collection agencies on a contingency basis for professional services, provided to departments, which promote the increased collection of debts owed to the Commonwealth.

*Legal Authority:* M.G.L. c. 29, § 29D; M.G.L. c. 7A § 12; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 9.00  
*Oversight Department:* ANF, OSD, CTR  
*Agreement Type:* Debt Collection Accounts Agreement Contract; Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

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**T11 OUTLAY OF EMPLOYEE WITHHOLDINGS** – Payments of employee withholdings for federal and state withholding taxes, employee's share of Medicare withholding, employees savings bond deduction and reimbursement of savings bond deduction when an employee ceases participation in the savings bond program.

*Legal Authority:* IRS Publication 15 (Employer Tax Guide), M.G.L. c. 62B § 2, c. 154 § 8  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* TD  
*Tax Forms:* None

**T12 PAYMENT OF ACCRUED INTEREST ON INVESTMENTS** – Payment Requests of accrued interest on investments by the department of the State Treasurer for short term investments purchased before interest due dates.

*Legal Authority:* Accounting Principles (GAAP)  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* TD  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T13 PAYMENT OF ABANDONED PROPERTY** – Payments to claimants for principal amount.

*Legal Authority:* M.G.L. c. 200A  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T14 PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS** – Under Massachusetts General Law c. 93A, § 2, the Attorney General is mandated to hold money in escrow for certain interest groups until settlement is made. Money is then paid in accordance to the term of the settlement. Includes reimbursements to consumers.

*Legal Authority:* M.G.L. c. 93A  
*Oversight Department:* AGO, CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T15 PAYMENT OF UNCLAIMED FUNDS** – Unclaimed funds deposited with the department of the State Treasurer until they are claimed or transferred to the Abandoned Property Fund.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* None

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**T16 PAYMENTS OF DUES AND FEES** – Payments of dues and fees collected from students to private organizations such as MASS PIRG. This object code is limited to Higher Education departments only.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T17 VOLUNTARY HEALTH INSURANCE** – Payment of health insurance premiums collected from students to insurance carriers. This object code is limited to Higher Education departments only.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T18 PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES** – Payment of dormitory fees collected from students to the State College Building Authority and the University of Massachusetts Building Authority. This object code is limited to Higher Education departments only.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T19 COST SAVING CONTINGENT PAYMENTS** – Payments resulting from cost saving initiatives as a result of work performed that resulted in cost savings.

*Legal Authority:* Authorizing Legislation  
*Oversight Department:* CTR, ANF  
*Agreement Type:* Contingency Contract; Commonwealth Terms and Conditions/Standard Contract Form  
*Pre/Encumb/Payment Request:* RQS (optional pre-encumbrance)/CT/PRC  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(MISC)

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- T22 PAYMENT FROM TRACK ESCROW FUNDS** – Under Massachusetts General Laws c.277, the State Racing Commission is mandated to hold money in escrow for certain capital improvements and promotional activities at racetracks. The reimbursement is then paid in accordance with the business plans that describe the specific promotions and capital improvements that were approved by the Commission.

**Legal Authority:** M.G.L. c. 277  
**Oversight Department:** SRC, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to SRC)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- T23 PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES** – Miscellaneous student fee refunds. Refund to students for amounts paid in the prior year. This object code is limited to Higher Education departments only.

**Legal Authority:** 815 CMR 9.00 Debt Collection  
**Oversight Department:** Higher Education departments, CTR  
**Agreement Type:** Contingent Upon Intercepted Funds  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- T25 HIGHER EDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS** – These payments are the result of money intercepted on behalf of non-tax debt from Higher Education Institutions. Such debt may include tuition, loans, and student fees owed to Institutions of Higher Education.

**Legal Authority:** Authorizing Legislation  
**Oversight Department:** Higher Education departments, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** GAP (optional pre-encumbrance)/GAE/GAX (Restricted to Fund 901); (Use restricted to Higher Education departments only)  
**Incidental Purchase:** N/A  
**Tax Forms:** None

- T30 INMATE FUNDS** – For the purposes of expenditures of inmate funds (from inmate wages and other sources) for the personal use and other payments to be made at the request of an inmate. In addition, expenditures under this object code will be made on behalf of inmates from inmate funds for the payment of sentence fees and other court assessments, ordered restitution, issuance of release funds, transfer of unclaimed funds and payment of various authorized fees in accordance with statute. Inmate funds are considered private funds of the inmate and not Commonwealth funds.

**Legal Authority:** MGL, c.124, § 1; MGL c. 127, § 3, § 48A, § 96A. 103 CMR 405  
**Oversight Department:** DOC, CTR  
**Agreement Type:** Relevant Supporting Documentation  
**Pre/Encumb/Payment Request:** EAV/RA/AR (use restricted to Department of Correction)  
**Incidental Purchase:** N/A  
**Tax Forms:** Manual Reporting by DOC as appropriate

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**T90 OPERATING TRANSFER** – Loans and Special Payments.

*Legal Authority:* Authorizing Legislation; 815 CMR 6.00  
*Oversight Department:* CTR  
*Agreement Type:* Copy of Authorizing Legislation; Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* OT (Use restricted to CTR)  
*Incidental Purchase:* N/A  
*Tax Forms:* None

**T96 INTEREST – ABANDONED PROPERTY** – Interest payments on abandoned property. See T13 for payments of abandoned property to claimants.

*Legal Authority:* M.G.L. c. 200A  
*Oversight Department:* TRE  
*Agreement Type:* Relevant Supporting Documentation  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

**T99 LATE PENALTY INTEREST** – Penalty interest for late payments.

*Legal Authority:* M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7, § 5A; 815 CMR 4.00  
*Oversight Department:* CTR  
*Agreement Type:* Relevant Supporting Documentation/Valid Claim Under Contract  
*Pre/Encumb/Payment Request:* GAP (optional pre-encumbrance)/GAE/GAX  
*Incidental Purchase:* N/A  
*Tax Forms:* 1099(INT)

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## OBJECT CLASS UU. INFORMATION TECHNOLOGY (IT) EXPENSES

**Covered Expenditures:** This object class includes information technology expenditures associated with departmental operations.

**Requirements:** All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “[Procurement Information Center](#)” for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in [OSD Policy Guidance 05-19 - Procurement and Contract Management Policy Changes](#), available on [OSD's web page](#).
- Individuals must be determined to be “Independent Contractors” by conducting the Commonwealth Three-Part Test in the [Employment Status Form](#) and attaching it to the Standard Contract Form in compliance with the CTR/OSC/HRD policy on contract employees: <http://www.mass.gov/Aosd/docs/pic/contractemployee.doc>.
- Secretariat signoff for “Consultant Contracts” subject to M.G.L. c. 29, s. 29A can be made on RFR or procurement, contract or any other method that is verifiable provided that Secretariat signoff is obtained prior to contract execution.
- Non-Executive departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms

**Expenditures Not Covered:** State or contract employees may not be reimbursed through this object class.

**U01 TELECOMMUNICATION SERVICES DATA** – Payments to a telecommunications company for data lines or leased lines. For telephone chargebacks, see E07. For telecommunications services voice, see U02. For Information Technology (IT) Equipment acquisition and leases, see Object Codes U08 or U09.

**Legal Authority:** M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B, 801 CMR 21.00  
**Oversight Department:** ANF, ITD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**U02 TELECOMMUNICATIONS SERVICES VOICE** – Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, Internet and long distance services. For telephone chargebacks, see E07. For telecommunications data services, see U01. For Information Technology (IT) Equipment acquisition and leases, see Object Codes U07 or U08.

**Legal Authority:** M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B, 801 CMR21.00  
**Oversight Department:** ANF, ITD, OSD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**U03 SOFTWARE AND INFORMATION TECHNOLOGY (IT) LICENSES** – IT software (personal computer to mainframe) and requisite licenses, annual fees and upgrades to current software. For separate software maintenance costs, see U10.

**Legal Authority:** M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

**U04 INFORMATION TECHNOLOGY (IT) CHARGEBACK** – Payments to a department legislatively authorized to provide data processing services.

**Legal Authority:** Authorizing Legislation; M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B; 815 CMR 6.00  
**Oversight Department:** ITD, CTR  
**Agreement Type:** Unit Pricing  
**Pre/Encumb/Payment Request:** IE/ITI, ITA  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**U05 INFORMATION TECHNOLOGY (IT) PROFESSIONALS** – Information Technology consultant independent contractors who develop computer systems programs or who instruct, advise, or train persons in the application of computer programs. Includes systems analysts, programmers and experts who assist departments at hearings before a telecommunications regulatory agency or consultants with special expertise in networking, planning, design and PBX design. For data processing entry, see J46. See C23 for contract employees.

**Legal Authority:** M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, HRD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**U06 INFORMATION TECHNOLOGY (IT) CABLING** – Cost of installing and maintaining IT and telecommunication cabling. Departments are strongly encouraged to consult with ITD and OSD prior to contracting.

**Legal Authority:** M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/CT/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** 1099(MISC)

**U07 INFORMATION TECHNOLOGY (IT) EQUIPMENT PURCHASE** – Outright purchase of computer and other information technology hardware, software, systems, peripherals, paging devices and telecommunication equipment. See U08 for TELP lease-purchase; U09 for rental or lease; U10 for maintenance and repair costs.

**Legal Authority:** M.G.L. c. 7, §§ 4A, 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 29, § 27B; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/PC/PRC  
**Incidental Purchase:** GAE/INP use restricted to [Incidental Purchases](#).  
**Tax Forms:** None

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**U08 INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE** – For the purchase of computer or other information technology hardware, software, systems, peripherals and telecommunication equipment. Purchase of IT equipment is accomplished with Third Party Financing with goal of ultimate ownership. See U07 for outright purchase. See U09 for rental or lease; U10 for maintenance and repair costs. The following conditions are required to use this object code:

- Department has a definite long term need for the Commodity.
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life.
- Department wants to “own” equipment.
- Department does not have sufficient available funds for outright purchase.
- ANF has approved the use of a TELP.
- Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments.
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth’s bond rating and must be carefully monitored.
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments.
- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on MMARS as a CT or RPO.
- Departments must follow requirements in the “*Tax Exempt Lease Purchase (TELP) Financing Handbook*” and “*Commonwealth Procurement Policies and Procedures Handbook*.”
- TELPS require recurring payment mechanism to ensure timely payments (RPO).
- TELPS may not be terminated without prior approval of the Comptroller.

**Legal Authority:** M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00  
**Oversight Department:** ANF, OSD, ITD, CTR  
**Agreement Type:** Commonwealth Terms and Conditions/Standard Contract Form; TELP approvals and additional TELP forms  
**Pre/Encumb/Payment Request:** RQS (optional pre-encumbrance)/RPO/PRM  
**Incidental Purchase:** N/A  
**Tax Forms:** None

**U09 INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE** – Short-term rental (less than 6 months) or longer term use of computer or other information technology hardware, software, systems, peripherals and telecommunication equipment with no intention to own. See U07 for outright purchase. See U08 for TELP lease-purchase; U10 for maintenance and repair costs. The following requirements apply to rentals and leases in this object code:

**Short Term Equipment Use Without Ownership (Less than 6 months) – Rental**

- Short Term “use” Department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments;
- Maintenance/insurance is provided by the contractor;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

**Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease**

- Lease gives the department only the “use” of the Commodity for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Procuring departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract;

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Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease;

- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the Lease.

A Term Lease must be evaluated to determine if it should be categorized as capital or operating. The key points are as follows:

- Is there are transfer of ownership at the end of the lease?
- Is there a “bargain purchase option?” In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset’s **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset’s **FAIR MARKET VALUE** at the time of signing of the contract?

If the answer to ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.

<b>Legal Authority:</b>	M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, ITD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	1099(MISC)

**U10 INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR** – Maintenance of computer hardware, software, systems, peripherals, paging devices and telecommunication equipment.

<b>Legal Authority:</b>	M.G.L. c. 29, § 27B; M.G.L. c. 30, §§ 51-52; M.G.L. c. 7, § 22; 801 CMR 21.00
<b>Oversight Department:</b>	ANF, OSD, ITD, CTR
<b>Agreement Type:</b>	Commonwealth Terms and Conditions/Standard Contract Form
<b>Pre/Encumb/Payment Request:</b>	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC/IE/ITI, ITA
<b>Incidental Purchase:</b>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<b>Tax Forms:</b>	1099(MISC)

**U75 ADVANCES ADMINISTRATIVE EXPENSES** – Used to encumber advances in the UU Object Class.

<b>Legal Authority:</b>	M.G.L c. 29, §§ 23-25
<b>Oversight Department:</b>	TRE, HRD, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Payment Request:</b>	EAV/RA/AR
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

**U90 OPERATING TRANSFER** – Information Technology (IT) Expenses.

<b>Legal Authority:</b>	Authorizing Legislation; 815 CMR 6.00
<b>Oversight Department:</b>	CTR
<b>Agreement Type:</b>	Copy of Authorizing Legislation; Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	OT/IET (Use restricted to CTR)
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	None

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**U98 REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR INFORMATION TECHNOLOGY PROFESSIONALS** – Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

<i>Legal Authority:</i>	M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
<i>Oversight Department:</i>	ANF, HRD, OSD, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/CT/PRC
<i>Incidental Purchase:</i>	GAE/INP use restricted to <a href="#">Incidental Purchases</a> .
<i>Tax Forms:</i>	None

**U99 LATE PENALTY INTEREST** – Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation/Valid Claim under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

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J19	GUARDIANS AD LITEM
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J25	LABORATORY AND PHARMACEUTICAL SERVICES
J27	LAUNDRY SERVICES
J28	LAW ENFORCEMENT

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J33	PHOTOGRAPHIC AND MICROGRAPHIC SERVICES
J41	SHERIFFS, CONSTABLES AND PROCESS SERVERS
J44	SURVEYORS
J46	TEMPORARY HELP SERVICES
J50	INSTRUCTORS/LECTURERS/TRAINERS
J54	WEATHER REPORTING SERVICES
J56	FOOD SERVICES
J57	“WORK STUDY
J58	ARCHIVISTS/LIBRARIANS/RECORD MANAGERS
J62	CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS
J75	ADVANCES OPERATIONAL SERVICES
J90	OPERATING TRANSFER
J98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES
J99	LATE PENALTY INTEREST
K02	EDUCATIONAL EQUIPMENT
K03	PROGRAMMATIC FACILITY EQUIPMENT
K04	MOTORIZED VEHICLE EQUIPMENT
K05	OFFICE EQUIPMENT
K06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT
K07	OFFICE FURNISHINGS
K09	MEDICAL EQUIPMENT
K10	LAW ENFORCEMENT AND SECURITY EQUIPMENT
K11	HEAVY EQUIPMENT
K12	TELEVISION BROADCASTING EQUIPMENT
K90	OPERATING TRANSFER – PROGRAMMATIC EQUIPMENT PURCHASE.
K99	LATE PENALTY INTEREST – INTEREST PENALTY FOR LATE PAYMENTS.
L02	EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE
L03	PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE-PURCHASE
L04	MOTORIZED VEHICLE EQUIPMENT TELP LEASE PURCHASE
L05	OFFICE EQUIPMENT TELP LEASE-PURCHASE
L06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE
L07	OFFICE FURNISHINGS TELP LEASE-PURCHASE
L09	MEDICAL EQUIPMENT TELP LEASE-PURCHASE
L10	LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE
L11	HEAVY EQUIPMENT TELP LEASE-PURCHASE
L12	TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE
L22	EDUCATIONAL EQUIPMENT RENTAL OR LEASE
L23	PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE
L24	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE
L25	OFFICE EQUIPMENT RENTAL OR LEASE
L26	PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE
L27	OFFICE FURNISHINGS RENTAL OR LEASE
L29	MEDICAL EQUIPMENT RENTAL OR LEASE
L30	LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE
L31	HEAVY EQUIPMENT RENTAL OR LEASE
L32	TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE
L42	EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR
L44	MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR
L45	OFFICE EQUIPMENT MAINTENANCE AND REPAIR
L46	PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR
L47	OFFICE FURNISHINGS MAINTENANCE AND REPAIR
L49	MEDICAL EQUIPMENT MAINTENANCE AND REPAIR
L50	LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR
L51	HEAVY EQUIPMENT MAINTENANCE AND REPAIR.
L52	TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR
L63	PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR
L90	OPERATING TRANSFER
L99	LATE PENALTY INTEREST
M01	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS
MM1	MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS

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M2M	MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS
M02	REIMBURSEMENTS
MM2	TAX REPORTABLE REIMBURSEMENTS
M03	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL
MM3	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS MEDICAL OR HEALTH CARE RELATED
M04	SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS
M07	TUITION AND EDUCATIONAL FEES
M10	NON-HUMAN SERVICE – COOPERATIVE FUNDING CONTRACTS
M11	HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT
M75	ADVANCES PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS
M90	OPERATING TRANSFER
M98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1
M99	LATE PENALTY INTEREST
NN1	ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES
N02	ARTISTS
N03	ATTORNEYS/LEGAL SERVICES
N04	APPRAISERS
N05	CONSTRUCTION MANAGEMENT
N06	COST ESTIMATORS
N11	CONSTRUCTION BONUS
N12	TESTING FIRMS
N13	HIGHWAY HORIZONTAL/LATERAL STRUCTURE PLANNING AND ENGINEERING
N14	HAZARDOUS WASTE REMOVAL SERVICES
N15	BUILDING/VERTICAL STRUCTURE CONSTRUCTION
N16	NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS
N17	MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS
N18	INITIAL FURNISHINGS AND EQUIPMENT PURCHASES
N19	LAND ACQUISITION AND EMINENT DOMAIN
N20	LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND
N21	HIGHWAY HORIZONTAL/LATERAL CONSTRUCTION
N22	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS
N23	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE MATERIALS
N24	RAILROADS
N25	RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY
N26	MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY
N27	TRANSPORTATION OPERATING AGREEMENTS
N29	DRILLING CONTRACTS
N30	RELOCATION COSTS FOR LAND TAKING
N41	NON-ROAD INFRASTRUCTURE CONSTRUCTION
N50	NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR
N51	PROPERTY MANAGEMENT
N52	FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR TOOLS AND SUPPLIES
N60	LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR
N61	LAWN AND GROUNDS EQUIPMENT
N62	TELP LEASE PURCHASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS
N63	RENTAL OR LEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT
N64	GARDEN EXPENSES, TOOLS AND SUPPLIES
N70	CLEANERS/JANITORS
N71	EXTERMINATORS/INTEGRATED PEST MANAGEMENT
N72	HAZARDOUS WASTE REMOVAL SERVICES
N73	NON-HAZARDOUS WASTE REMOVAL SERVICES
N74	SNOW REMOVAL AND GROUNDSKEEPING SERVICES
N90	OPERATING TRANSFER
N93	HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE
N94	HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE

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N95	LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT PROJECTS
N96	LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING
N98	REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS
N99	LATE PENALTY INTEREST
P01	GRANTS TO PUBLIC ENTITIES
PP1	GRANTS TO NON-PUBLIC ENTITIES
P02	SUBSIDIES
P04	“CHERRY SHEET” DISTRIBUTIONS
P05	STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS
P06	OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES
P07	FINANCIAL ASSISTANCE FOR WITNESS PROTECTION SERVICES
P90	OPERATING TRANSFER
R01	TRANSITIONAL AID FOR NEEDY FAMILIES (TANF)
RR1	NUTRITIONAL ASSISTANCE
R02	EMERGENCY ASSISTANCE
R03	FUEL ASSISTANCE
R04	SUPPLEMENTAL SECURITY INCOME (SSI)
R05	REFUGEE ASSISTANCE
R06	EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC)
R07	MEDICAL ASSISTANCE
R08	CHILD SUPPORT
R09	EDUCATIONAL ASSISTANCE
R10	MEDICAID
R11	MANDATED SHARED COSTS
R12	INMATE RELEASE
R13	VETERANS ASSISTANCE
R14	ENVIRONMENTAL CONSERVATION PROGRAMS
R15	VOUCHER TYPE PROGRAMS
R16	INDIVIDUAL EMPLOYMENT ASSISTANCE
R17	UNEMPLOYMENT BENEFITS
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R19	COMPENSATION TO VICTIMS OF VIOLENT CRIMES
R20	WORKER’S COMPENSATION
R21	CLIENT MEDICAL SERVICES
R22	HEALTH INSURANCE PROGRAMS
R23	POSTMORTEM EXPENSES
R24	PUBLIC COUNSEL
R25	CLIENT LEGAL SERVICES
R26	UNCOMPENSATED CARE PROGRAMS
R27	MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)
R28	MEDICAID PERSONAL MEMBER TRANSPORTATION
R29	TEACHER INCENTIVE PAYMENTS
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R76	ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R08 (USE LIMITED TO DOR)
R77	ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R07 (USE LIMITED TO DOR)
R90	OPERATING TRANSFER
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S02	BOND REDEMPTION – INTEREST.
S03	BOND REDEMPTION – DISCOUNT.
S04	NOTE REDEMPTION – PRINCIPAL.
S05	NOTE REDEMPTION – INTEREST.
S06	MINI-BOND REDEMPTION – PRINCIPAL.
S07	MINI-BOND REDEMPTION – INTEREST.
S08	BOND SALE AGENT
S09	OTHER DEBT SERVICES
S10	BOND SWAP PAYMENTS
S11	PAYMENT TO REFUND BOND ESCROW AGENT
S90	OPERATING TRANSFER – DEBT SERVICE – PRINCIPAL.
S91	OPERATING TRANSFER – DEBT SERVICE – INTEREST.
S92	OPERATING TRANSFER – DEBT SERVICE – DISCOUNT.

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T02	LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMM
T03	INTERSTATE COMPACT DISTRIBUTIONS
T04	PAYMENTS AND REFUNDS
T05	INITIAL PAYMENT OF PRIZES TO AWARDEES
T06	ANNUITIES
T07	REIMBURSEMENT
T08	BONUS INCENTIVE FOR LOTTERY AGENTS
T09	REVENUE MAXIMIZATION CONTINGENT FEES
T10	DEBT COLLECTION – CONTINGENT FEES
T11	OUTLAY OF EMPLOYEE WITHHOLDINGS
T12	PAYMENT OF ACCRUED INTEREST ON INVESTMENTS
T13	PAYMENT OF ABANDONED PROPERTY
T14	PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS
T15	PAYMENT OF UNCLAIMED FUNDS
T16	PAYMENTS OF DUES AND FEES
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T19	COST SAVING CONTINGENT PAYMENTS
T22	PAYMENT FROM TRACK ESCROW FUNDS
T23	PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES
T25	HIGHER EDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS
T30	INMATE FUNDS
T90	OPERATING TRANSFER
T96	INTEREST – ABANDONED
T99	LATE PENALTY INTEREST
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U02	TELECOMMUNICATIONS SERVICES VOICE
U03	SOFTWARE AND INFORMATION TECHNOLOGY (IT) LICENSES
U04	INFORMATION TECHNOLOGY (IT) CHARGEBACK
U05	INFORMATION TECHNOLOGY (IT) PROFESSIONALS
U06	INFORMATION TECHNOLOGY (IT) CABLING
U07	INFORMATION TECHNOLOGY (IT) EQUIPMENT PURCHASE
U08	INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE
U09	INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE
U10	INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR
U75	ADVANCES ADMINISTRATIVE EXPENSES
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	EDUCATIONAL EQUIPMENT RENTAL OR LEASE	L22
	EDUCATIONAL EQUIPMENT Telp LEASE-PURCHASE	L02
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	EMERGENCY ASSISTANCE	R02
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	EMPLOYEE RECOGNITION CHARGEBACK	EE9
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INFORMATION TECHNOLOGY (IT) EQUIPMENT PURCHASE	U07
INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE	U09
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	LEGAL AND SAFETY SERVICES		C26
	LEGAL SUPPORT SERVICES		JJ1
	LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND		N20
	LIBRARY AND TEACHING SUPPLIES AND MATERIALS		F16
	LIVE ANIMALS AND RELATED SUPPLIES		F13
	LOANS TO GOVERNMENTAL ENTITIES		T01
	LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMM		T02
	MAINTENANCE OF STATE OFFICE BUILDING		F23
	MAJOR BUILDING MAINTENANCE AND LAND		N17
	MANAGEMENT		H19
	MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY		N26
	MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES		C23
	MANDATED SHARED COSTS		R11
	MANUFACTURING SUPPLIES AND MATERIALS AND RAW MATERIALS		F19
	MEDIA DESIGN, EDITORIAL AND COMMUNICATION SERVICES		HH3
	MEDICAID		R10
	MEDICAID PERSONAL MEMBER TRANSPORTATION		R28
	MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)		R27
	MEDICAL AND SURGICAL		F06
	MEDICAL ASSISTANCE		R07
	MEDICAL EQUIPMENT		K09
	MEDICAL EQUIPMENT MAINTENANCE AND REPAIR		L49
	MEDICAL EQUIPMENT RENTAL OR LEASE		L29
	MEDICAL EQUIPMENT Telp LEASE-PURCHASE		L09
	MEDICAL EXPENSES		D17
	MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS		M2M
	MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS		MM1
	MEDICARE		D14
	MINI-BOND REDEMPTION – INTEREST.		S07
	MINI-BOND REDEMPTION – PRINCIPAL.		S06
	MOTOR VEHICLE		E20
	MOTOR VEHICLE MAINTENANCE AND REPAIR PARTS		F24
	MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR		L44
	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE		L24
	MOTORIZED VEHICLE EQUIPMENT Telp LEASE-		L04
	MUNICIPAL TAXES		F22
	NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES		C31
	NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES		JJ3
	NATURAL GAS		G11
	NATURAL GAS SUPPLY		GG1
	NAVIGATIONAL AND NAUTICAL SUPPLIES		F21
	NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS		N16
	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE		E53
	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE		E54
	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND 3 <sup>RD</sup> PARTY CO-PAYEES, OR 3 <sup>RD</sup> PARTY SOLE PAYEE		E55
	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES		E51
	NON-HAZARDOUS WASTE REMOVAL SERVICES		N73
	NON-HUMAN SERVICE – COOPERATIVE FUNDING CONTRACTS		M10
	NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR		N50
	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY		M01
	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS		M1M
	NON-ROAD INFRASTRUCTURE		N41
	NOTE REDEMPTION – INTEREST.		S05
	NOTE REDEMPTION – PRINCIPAL.		S04
	NUTRITIONAL ASSISTANCE		RR1
	OFFICE AND ADMINISTRATIVE SUPPLIES		E01
	OFFICE EQUIPMENT		K05

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OFFICE EQUIPMENT MAINTENANCE AND REPAIR	L45
OFFICE EQUIPMENT RENTAL OR LEASE	L25
OFFICE EQUIPMENT TELP LEASE-PURCHASE	L05
OFFICE FURNISHINGS	K07
OFFICE FURNISHINGS MAINTENANCE AND REPAIR	L47
OFFICE FURNISHINGS RENTAL OR LEASE	L27
OFFICE FURNISHINGS TELP LEASE-PURCHASE	L07
OPERATING TRANSFER	N90
OPERATING TRANSFER	R90
OPERATING TRANSFER	A90
OPERATING TRANSFER	B90
OPERATING TRANSFER	C90
OPERATING TRANSFER	D90
OPERATING TRANSFER	E90
OPERATING TRANSFER	G90
OPERATING TRANSFER	H90
OPERATING TRANSFER	J90
OPERATING TRANSFER	L90
OPERATING TRANSFER	M90
OPERATING TRANSFER	P90
OPERATING TRANSFER	T90
OPERATING TRANSFER	U90
OPERATING TRANSFER – DEBT SERVICE – DISCOUNT.	S92
OPERATING TRANSFER – DEBT SERVICE – INTEREST.	S91
OPERATING TRANSFER – DEBT SERVICE – PRINCIPAL.	S90
OPERATING TRANSFER – PROGRAMMATIC EQUIPMENT PURCHASE.	K90
OPERATING TRANSFER – PROGRAMMATIC FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES	F90
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OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES	P06
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PAYMENT FROM TRACK ESCROW FUNDS	T22
PAYMENT OF ABANDONED PROPERTY	T13
PAYMENT OF ACCRUED INTEREST ON INVESTMENTS	T12
PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS	T14
PAYMENT OF UNCLAIMED FUNDS	T15
PAYMENT TO REFUND BOND ESCROW AGENT	S11
PAYMENTS AND	T04
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PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES	T18
PAYMENTS OF DUES AND FEES	T16
PENSION AND INSURANCE RELATED EXPENDITURES	D20
PERFORMERS/ACTORS	H30
PERSONAL MEDICAL ITEMS AND PROSTHETICS	F07
PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS)	H21
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POSTMORTEM EXPENSES	R23
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PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE	L26
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PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE	L06
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PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION PERSONNEL	A16
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PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR	L63
PROGRAMMATIC FACILITY EQUIPMENT	K03
PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE	L23
PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE-PURCHASE	L03
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PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS MEDICAL OR HEALTH CARE RELATED	MM3
PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL	M03
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RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY	N25
RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS	F18
REFUGEE	R05
REIMBURSEMENT	T07
REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES	H98
REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR INFORMATION TECHNOLOGY PROFESSIONALS	U98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR BOARD MEMBER SERVICES	E98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1	M98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES	J98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES	C98
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REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE	N98
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RENTAL OR LEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT	N63
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RETIREMENT ALLOWANCE (STATE EMPLOYEES)	D05
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RETIREMENT ALLOWANCES	D01
RETIREMENT SETTLEMENT (STATE EMPLOYEES)	D03
RETIREMENT SETTLEMENT (TEACHERS)	D02
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ROLL CALL PAY	A09
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SUPPLEMENTAL SECURITY INCOME (SSI)	R04
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SURVEYORS	J44
TAX REPORTABLE REIMBURSEMENTS	MM2
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TELECOMMUNICATION SERVICES	U01
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TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR	L52
TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE	L32
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VOLUNTEER SERVICES	C27
VOUCHER TYPE PROGRAMS	R15
WEATHER REPORTING SERVICES	J54
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WORKERS' COMPENSATION	D16
WORKERS' COMPENSATION CHARGEBACK	D15
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